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# REPORT OF THE SPECIAL OFFICER FOR THE INVESTIGATION OF LAND TENURES ON THE PROPOSALS ON LAND REVENUE REFORM.

## CHAPTER I.

### PRELIMINARY.

The report deals with two of the principal suggestions for the reform of the existing system of Land Revenue Settlement. They are (1) the levy of a low flat rate of assessment with liability for agricultural income-tax on income from land and (2) cancellation, in whole or in part, of the percentage enhancement on the assessment imposed at the resettlements in the districts resettled after 1914, which might be taken as the beginning of the rise in the prices of foodgrains.

2. For the proper consideration of these suggestions, a general and brief study of the past and the existing systems of the Land Revenue Settlement will be helpful. The main principles of the previous and of the existing systems are referred to below :—

In this country the State's claim to a share of the produce from the land has been recognized from the earliest times. In this Province the principles for the assessment of land revenue have not been embodied in a Statute. But the land revenue is levied on the basis of the Government's prerogative referred to above and the rules for the assessment of it have been laid down in the executive instructions issued from time to time.

3. *System under the Hindu and Muslim kings.*—Under the Hindu kings the State revenue was a definite share of the gross produce of the land, varying with the soil and the labour necessary to cultivate it. According to the institutes of Manu, the State's share was a eighth part, a tenth or twelfth part according to the difference of the soil and the labour necessary to cultivate it. The normal share was however fluctuating, ranging from one-sixth to two-fifths, a third or even half of the gross produce. In times of urgent necessity such as war or invasion, the normal share was raised to one-fourth of the crops. The revenue was collected in grain and that only when the land was cultivated. Under the Muslim rule also, the State took a share of the produce of the land. This share was converted into money and it was called ' *Khiraj* '. The change into money payment was brought about gradually. It was due to some extent to an increase of population and the subdivision of farms, which made it impossible for the full grain share of the State to be collected easily. In the beginning, the commutation of the grain value was not fixed on any definite principle and it was also optional. It was left to the ryot to pay the State's share in grain as before, if he objected to the commutation price. After some changes now and then, there was a systematic settlement of land revenue during the reign of Akbar. Under this system, the land was measured carefully and divided into four classes according to the fertility of the soil. The Government's share which was fixed at one-third of the gross produce was commuted into money with reference to the prices prevailing in the previous 19 years. At first, the rates were settled annually; but later on, this was done once in ten years. Another noteworthy feature was that lands which required a periodical fallow were charged with assessment only when they were cultivated. Such lands were classified separately as ' *Phiravathi* ' or rotation land. Thus there wa

the beginning of the commutation rate being based on the prices of previous years and also the system of periodical resettlement. But this system was not continued for long. During the reign of the later Moghul Emperors, no uniform system was followed in the matter of the imposition of the land revenue. Very often the demand varied with the necessities or the caprices of the rulers.

4. *Commercial crops*.—It will be noteworthy to refer to the method of charging commercial crops such as sugarcane, cotton, spices, etc., under the old system during the Hindu and Muslim periods. From the very early times such crops were dealt with on different principles. Even when the revenue was collected in grain these special crops were assessed in cash and were charged at some customary rates. This was due to the difficulty in determining the yield in the case of these crops and in collecting the revenue in kind. Later on, when the system of collecting the revenue in kind was given up, these crops which were called "Zabti crops" were charged at higher rates known as "Zabti rates".

#### SYSTEMS UNDER EARLY BRITISH ADMINISTRATION.

5. During the early period of the British administration, several modes of settlement were tried in different tracts as particularized below :—

(1) *The Renting system*.—Whole villages were let out on lease to the highest bidder or to the cultivators on a rental fixed with reference to the average collections of revenue in the past. The distribution of the assessment among the individual ryots was apparently left to the villagers or the renter.

(2) *The Asara, Amani or Sharing system*.—The Government's share which was generally about a half of the produce, less certain deductions, was ascertained at the threshing floor, either by estimate or actual measurement and was commuted into money value.

(3) *Vissabadi system*.—Under this system the distribution of the entire demand of the village was fixed on a general consideration of its resources, on the lands held by each ryot, either for a year or for a term of years. This distribution was ordered by the Collector. The ryots were jointly and severally liable for the payment of the public revenue. For ensuring an equitable distribution of the land revenue among the several holdings, the system of challenging was adopted. Under this system any ryot, who considered that his own holding was over-assessed and that of his neighbour under-assessed, had the right to demand that the latter should be made over to him at an increased rate named by him. If the ryot in possession consented to pay the enhanced rate, he could retain the land and in that case a proportionate reduction was made in the assessment of the land held by the complainant. If the ryot in possession refused to agree to the enhanced demand, he was compelled to give up the land to the complainant, who had to pay for it the assessment named by him.

(4) *The Joint Rental system*.—All the cultivators in the village were jointly and severally responsible for the payment of the entire revenue of the village. The demand on each holding was left to be worked out by the villagers themselves. Every year the demand of the entire village was settled on a general consideration of its resources and according to the total amount, the individual liability was worked out by the ryots.

(5) *The Mukta system*.—The revenue was fixed on the village as whole on a general consideration of its resources and it was not changed for some fixed term. The adjustment of the individual liability was left to the ryots.

(6) *Olungu system*.—In this system, a standard rate of produce for each village was fixed by comparing the outturn of the year with one of the years of amani management and also with a standard fixed when the country was under Indian administration. This was applied to individual holdings. From this produce, deductions were made for village swatantrams and the ryots' share and the balance was taken as the State's share. The average price for five years for each muhanam (group of villages) was arrived at and adopted as the standard commutation rate. This was compared with the current price of every year and any rise beyond 10 per cent and any fall below 5 per cent was added to or deducted from the standard price as the rise may be and the resultant rate was adopted as the commutation rate for the year.

(7) *Motta Faisal system*.—This system followed the Olungu settlement. In this settlement a lump amount was fixed for each village. The main feature of this settlement was the removal of the variable element in the fixing of the commutation rate. But a further important extension of the principles of this settlement known as the Taram Faisal Settlement was the distribution of the lump assessment of the village among various fields.

(8) *The Tharao or Sarasari system*.—This was prevalent in the South Kanara district and was based on the average collections realized from each estate for 16 or 17 years immediately preceding. In some cases where the rates were found to be heavy, they were reduced.

6. The first attempt at a systematic survey and settlement was made in 1802 in the Ceded districts. But only in 1820, when Sir T. Munro became the Governor of Madras, the ryotwari system was introduced in all the districts. This system was modified from time to time, in the light of the experience gained. During the early period, the assessment was based on the gross produce of the land. But since this procedure was considered as favouring the most fertile lands and pressing with increasing severity on the poorer lands, the present system of fixing it on the net produce was introduced in 1864.

## CHAPTER II.

### PRESENT SYSTEM.

*Original settlement—Assessment on land*.—Under the existing system, survey always precedes settlement. After a detailed and accurate survey of all the lands in each village, the settlement operations are commenced. The main stages in the settlement operations are briefly as follows:—

- (1) The classification of soils.
- (2) The determination of grains to be adopted as standards.
- (3) The valuation of soils, in standard grains, or as they are technically termed "grain outturns."
- (4) The determination of commutation prices and the conversion of grain outturns into money.
- (5) The determination of the allowance to be made for vicissitudes of seasons and unprofitable areas.
- (6) The calculation of the expenses of cultivation.
- (7) The determination of money-rates.
- (8) The grouping of villages in respect of dry lands.
- (9) The classification of sources of irrigation, as judged by the certainty and efficiency of water-supply.
- (10) The merging of soils.

(11) The preparation and submission to Government, through the Board of Revenue, of a scheme report containing proposals for the revision of assessments.

(12) The introduction of settlement.

(13) The compilation of settlement registers in English and the principal language of the district, hence called the Diglott Registers.

2. The rate of assessment on land is based on its productive capacity, which depends on the nature of the soil, the physical and mechanical composition and some other factors which affect the fertility of the land. Lands are therefore to be classified according to these characteristics. There are five main series of soils found prevalent in this Province. They are—

I. The alluvial and exceptional, comprising rich island soils as well as garden and other permanently-improved soils of more than ordinary productiveness.

II. The regar or black-cotton soil with all its varieties of 'masam,' etc.

III. The red ferruginous soil, originating from sandstone, laterite, etc.

IV. The calcareous soil, originating from underlying strata of chalk or lime. This soil is of very rare occurrence in this Presidency.

V. The arenaceous soil, consisting of more or less pure sand and lying, as a rule, on the sea coast.

With reference to the physical properties, each of these five series is divided into three or five classes according to the proportion of clay, sand and lime or other organic matter found in the soil. Even among the soils of the same series and class some lands may be better than other lands in point of production. A further division into good, ordinary or bad is therefore made. This difference marks the sort of the soil. Thus the lands are broadly classified first into series (1 to 5) then into class (whether clay, loam or sand) and lastly into different sorts such as good, ordinary or bad. The broad principle laid down by the Government is that though exact accuracy is not possible in the classification of lands, the classes should be few and based on real and distinguishable differences of soil and the sub-soil.

The recognized table of soils is given below :—

Series.	Class.	Description.	Sorts.
Alluvial and exceptional.	I	Clayey (upwards of two-thirds clay)	1 Best. 2 Gd d. 3 Ordinary. 4 Inferior. 5 Worst.
	II	Loam (containing from one-third to two-thirds clay) permanently improved, i.e., lands in the beds of ruined tanks and sites of ruined villages.	1 to 5.
Regar .. .. .	III	Clay regar, containing upwards of two-thirds clay.	Do.
	IV	Mixed or loamy regar, containing from one-third to two-thirds clay.	Do.
	V	Sandy regar, containing not more than one-third clay.	Do.
Red ferruginous .. .	VI	Clay containing upwards of two-thirds clay.	Do.
	VII	Mixed or loamy, containing from one-third to two-thirds clay.	Do.
	VIII	Sandy or gravelly, containing not more than one-third clay.	Do.

Series.	Class.	Description.	Sorts.
White and grey calcareous.	IX	Clay, containing upwards of two-thirds clay.	1 Best. 2 Good. 3 Ordinary. 4 Inferior. 5 Worst. 1 to 5.
	X	Mixed or loamy, containing from one-third to two-thirds clay.	Do.
Arenaceous..	XI	Sandy or gravelly, under one-third clay ..	Do.
	XII	Loamy or mixed one-third to two-third clay.	Do.
	XIII	Sandy containing from one-third to one-tenth clay.	Do.
	XIV	Sand under one-tenth clay .. .. .	Do.

At the initial settlement considerable time, attention and care were bestowed on the soil classification. Later on at the Resettlement, it was checked in a general way and any glaring errors were rectified. The result is that the classification is fairly accurate. This is evident from the lease and sale values of lands under different tarams. It is found that lands under higher tarams generally fetch higher lease and sale values.

3. The next step in the operations is the ascertainment of the standard staple grain for each tract or district. The main principle for the selection of the grain is that it should be the most widely grown food-crop. The reason underlying this principle is that food products are the ultimate standards of value and that it is not also easy to ascertain and check the outturn of some of the non-food crops without relying on the estimates of the growers. Paddy is the staple standard grain for wet lands and cholam, cumbu and ragi are the main standard crops for dry lands.

4. Having determined the standard grain for each tract, the next step is to ascertain the outturn of such crop on lands of different soils. In the early stages of the settlement work this was done after numerous actual crop-cutting experiments on different classes of soils. But after 1882, the actual crop-cutting experiments were dispensed with generally and the average of the outturns of the adjoining districts was followed. Actual experiments of outturns were conducted only in special cases.

5. Since the assessment is payable in cash, the grain outturns require to be commuted into money value. There was no uniform method adopted for computing the commutation rate in the Settlements conducted in the earlier years. In those settlements, the prices for as many years as were available were taken into account in calculating the commutation rate. But after 1885, this method was changed and the prices of only 20 non-famine years preceding the year of settlement were taken into account in working out the commutation rate. In some cases, the prices of some years immediately preceding the Settlements were left out when such prices were not considered normal. Thus in the district of Coimbatore, though the settlement was commenced in the years of 1878-82 the prices of the years 1845-64 only were taken into account in arriving at the commutation rate and not the prices of the immediately preceding twenty years 1858-77. These average prices were those prevailing in headquarter towns and hence a percentage varying from 10 to 25 per cent for paddy and 10 to 28 per cent for dry grains was allowed for cartage and merchants' profits and the resultant figures were adopted as the commutation rates.

6. From the commuted value of the crop thus fixed, deductions were made for arriving at the net value of the produce. Those deductions are (1) for unprofitable areas in the holdings and vicissitudes of the season and (2) cultivation expenses. Statements showing the deductions for the two items



are appended (Appendices XVII and XVIII). In regard to cultivation expenses the old practice was to work out separately for wet and dry lands, the expenses of cultivation of the lands of the best soil and then proportionately reduce them for lands of the lower sorts. For purpose of calculation, the cost of cultivation was worked out under five main items, viz. : (1) Ploughing, (2) agricultural implements, (3) seeds, (4) manure and (5) labour. In this Province the labour of the pattadar and his family is also included in calculating the cost of cultivation. It is however very difficult to determine it accurately but only a careful estimate is aimed at after local enquiry.

7. From the net value of the produce, money rates for different classes and sorts of soil were calculated.

In 1864, the Government's share was fixed as one-half of the net produce. In fixing the actual rates of assessment, it is usual to adjust half the net amount so as to produce an even gradation from one rate to another. In no case, however, are they equal to or in excess of half the net amount.

The rates thus determined would reflect the relative value of the lands with reference to their soils, productive capacity and other inherent features of the lands concerned. But there are other circumstances which affect the relative value of the lands. These are facilities for communications, nearness to the markets, healthiness of the localities and ravages by wild animals. The presence of one or more of these factors will affect the relative net value of the produce in different localities. To remove such inequalities and difficulties the device of grouping is resorted to. Different groups are assigned for villages containing lands of the same soil, class and sort when such factors distinguish one tract from another. This is a valuable device adopted to equalize the burden and is an important element in the process of settlement.

8. *Charge for water.*—The system of assessment on lands irrigated will next be dealt with. Over a large portion of the Province the rainfall is not adequate nor is it evenly distributed. Artificial irrigation is therefore necessary for the successful harvest of the crops. Most of the irrigation sources in all districts except Malabar and South Kanara were constructed by the State and are being maintained by it. In some of the advanced countries private individuals and co-operative societies are encouraged by the State to construct irrigation sources and distribute water for irrigation to those requiring it. Only in Malabar there are a few stray cases of such distribution of water by private owners. Where the State has provided irrigation facilities it is entitled to an increased share of the crops than on an unirrigated land. This extra additional share is the charge for water. The principle underlying the system of charging for water and the mode of levying it vary in different Provinces and in different countries. In some places it is regarded as a charge for services rendered based on the initial outlay in constructing the work and in maintaining it. Water for irrigation is supplied on commercial basis. In some other places the charge is based on the increased income afforded by irrigation with reference to the crops raised. It varies with the nature of the crops raised and the income realized.

9. The principle on which water-rates are charged in the different Provinces are stated below :—

(i) *Consolidated wet rates.*—In Madras and Bombay, in respect of the older works, the charge for water is consolidated with land revenue proper and this wet assessment is calculated on the settlement principle of taking

a share of the produce. In Madras, the total receipts of this consolidated wet assessment are separated into shares due to land and water, for purposes of accounts only.

The same principle of charging a consolidated wet assessment is adopted in Burma also; but the share of the produce is greater in the case of wet lands than in the case of dry lands.

In Sind, where there can be no cultivation at all without irrigation, the consolidated wet assessment is credited entirely to irrigation.

(ii) *Separate water-rates.*—In all cases where water-rate is not consolidated with land revenue as stated above, a separate charge for irrigation is made. Such charges fall under two heads (1) differential water-rate and (2) fixed water-rate.

(1) *Differential water-rate.*—This system is adopted in Madras Province only. It proceeds on the principle that when a dry land is irrigated, the appropriate water-rate is the difference between the corresponding wet assessment for the same tarani and the dry assessment.

(2) *Fixed water-rates.*—These rates fall under the following heads:—

(a) Agreement rates and (b) occasional rates.

(a) *Agreement rates.*—These are settled by contract, express or implied. In a case, as in the Deccan districts of Bombay, where there is a very large demand for water, very high rates, amounting to Rs. 45 in the case of sugarcane, are settled. In cases where water is required only to supplement rainfall, the fields may require very little or no irrigation at all in years of good rainfall. The water-rate revenue may therefore fall in such years and a proper return to the Government for the capital and recurring expenses on the irrigation work may not be assured. In such cases, it is in the interests of Government to contract for a term of years for charging a lower water-rate, whether water is taken or not. This system is prevalent in the Central Provinces and in a modified way in the United Provinces. The project water-rates and the standard scales of water-rate in force in Madras Province are also agreement rates.

In charging the above fixed rates, the basis adopted is the area irrigated and not the quantity of water supplied. As this involves waste of water in certain cases, experiments of selling water by measure were tried in the Ganges and Jumna canals, but they were not successful. The report of the Indian Irrigation Commission of 1901-03 has discussed at length the pros and cons of charging for water by meter or module and has observed that the present system of charging by area and the crop raised, is suitable for the Indian peasant and has deprecated any change, until the way has been prepared for it by a patient study of all the conditions on which success will depend.

(b) *Occasional rate.*—This is charged for water supplied to cases which are not governed by agreement. It is known also as the 'demand' rate. In the Central Provinces, the occasional rate is higher than the agreement rate. In other places, the two rates are the same, but penalties are imposed if water is taken without permission.

The rates discussed above come under the general description of 'occupiers' rates, that is, the charges for services rendered in the shape of supplying irrigation. A different class of water-rate is the one known by the general description of 'owners' rate' which is charged on the principle that the Government are entitled to tax the unearned increment which the owner of the land gets in the shape of its increased value consequent on a guarantee of water-supply to it assured by the irrigation work constructed by the

Government. The inclusion fee of Rs. 25 per acre charged in Madras comes under this class. Such rates are in force in the United Provinces and the Punjab in respect of lands newly brought under irrigation.

10. So far as this Province is concerned, this question may be considered under the following three distinct categories:—

- (1) Charge on classified wet lands.
- (2) Water charge under special projects.
- (3) Water-rate on dry lands which are irrigated from Government source of irrigation.

11. Over 70 per cent of the irrigated lands are classified as wet in the revenue accounts. In this case, water-rate is not charged separately. A consolidated rate of assessment is fixed. The basis of charge is a share in the net produce as in the case of dry lands. For purposes of calculation, paddy is taken as the standard crop raised. Such a procedure of a consolidated charge is found to prevail only in some districts of the Bombay Province and also in Burma. For theoretical and account purposes, however, the charge for water is separated from the consolidated assessment and is shown in irrigation accounts to be credited to irrigation revenue. The origin of this procedure and the principle underlying it are explained below:—

In 1868, the Secretary of State laid down as the policy that in order to justify the expenditure of borrowed money on the construction of irrigation works, the increased returns from the works should yield an income at least equal to the interest on the outlay on the works. He ordered that a clear account of the returns directly due to the irrigation should be maintained. With reference to this policy, the Government of India required the Local Government to allocate the revenue between land and water with the object of enabling them to judge whether the receipts under large systems of irrigation justified the expenditure of borrowed capital upon their construction. The Conference of Messrs. Sankey Anderson and Sim in 1868 which went into this question came to the conclusion that such a distinction between the two elements of income could be arrived at only in an arbitrary and imperfect manner. The matter was again taken up in 1876 in a conference of the Members of the Board of Revenue, the Chief Engineer and the Controller of Public Works Accounts. This conference also was of the opinion that no such division as suggested by the Government of India was possible or suitable for Madras. Mr. Wilson, the Special Officer for the compilation of Revenue Receipts, considered however that the difficulties in the suggested apportionment were exaggerated and proposed a method of allocating the shares due to land and irrigation for each individual field. But the Board of Revenue did not agree with him. While the matter was thus dragging on, in May 1878, the Secretary of State criticized the Madras Government's budget for having budgeted for a very small figure under irrigation revenue and emphasized the need for separation of the two elements as required by the Government of India. While directing again that the separation should be carried out, the Central Government observed that an ideal accuracy was not required to implement this order. Instructions were issued in 1880 for this purpose, the most important of which was that in all other cases of consolidated assessment, amounts over which dry rate multiplied by area should be the land-tax and the total wet revenue collections minus this amount should go to the credit of irrigation. In accordance with these principles, the allocation was made in the beginning. The system was worked out with reference to each field. For each wet field, the dry rate applicable to that class and sort of land was calculated and the difference between the wet assessment and the dry rate thus determined was taken to be the charge due

for water. Later, this method was given up. As a result of tabulation for several years which showed a fairly constant ratio between the two elements the Board in 1917 proposed to adopt a fixed percentage of total assessment under each source as the share due to the water. The percentage was fixed in 1917 on the actuals of the previous ten years. A further revision of the percentage was made in 1930 subsequent to the introduction of resettlement in some districts. Thus, the percentage of allocation now arrived at is based on a systematic separation of the share due to land and irrigation for each field by adopting the difference between the wet assessment and the corresponding dry assessment as the portion due to water. A statement showing the consolidated wet assessment and the shares due to land and water on lands under different classes of irrigation sources is appended (Appendix I).

12. In regard to the second item (irrigation under special projects), the principle of basing the water-rates with reference to the expenditure on the works concerned is recognized. In some cases, the special water-rates are high and therefore partial remission is being granted year after year. A statement showing the rates of water charge levied under the different projects and the concessional rates now charged under some of them is appended (Appendix II).

13. Lastly, in regard to the charge on dry lands, there are two systems in vogue in this Province, namely, the fixed water-rate system and the differential water-rate system. The latter system is in force only in some districts (Visakhapatam, East Godavari, Kurnool, Anantapur, Cuddapah, Chingleput, Chittoor, Coimbatore and Tiruchirappalli).

The principle of the differential water-rate system is that the appropriate water charge for a piece of land is the difference between the corresponding wet rate of assessment on a land of the same taram and the dry rate fixed for the land in question. The advantage claimed for this system is that it enables the charge of a water-rate on a land which will be commensurate with the yielding capacity of the land and is thus free from the objection usually levelled against a fixed water-rate, namely, that the same flat rate is charged both for a poor land and a fertile land. This advantage is only of a limited character, as the corresponding wet rate adopted need not necessarily be in the appropriate net rate for the land in question. It is a well-known fact that soils of different classes do not react to irrigation in the same proportion. Clayey soils which are the best suited for dry crops are not so good as loam for wet crops. The best dry land of regar clay, under irrigation, cannot compare with the best wet land. Secondly, the system involves a number of complicated calculations which the village officers will find difficult to grasp. It will also be not easily understandable by the ryot. It was for these reasons that the Indian Taxation Enquiry Committee of 1924-25 pronounced this system as unsound in theory and exceedingly clumsy in practice.

The other system is the fixed water-rate. Under this system, flat rates of water charge are levied on all lands alike, varying only according to the nature and duration of the crops and the classification of the irrigation source and not depending on the nature of the soil. On principle, this is sound, as it is based on the consideration of securing an adequate return on the outlay in the irrigation works in question. However, it is open to the objection that it presses more heavily on less fertile lands than on richer lands. Lands of better soils are more benefited by irrigation than those of poorer soils. The standard scales of water-rates now in force are given in Appendix III. These rates were fixed in 1873 and have not been revised since then.

In this Province, the suitability of the differential water-rate system vis-a-vis the fixed wet rate system was the subject of a long controversy between the years 1905 and 1923. The Government finally agreed that a system of fixed water-rates was the best for this Province—vide correspondence in G.Os. No. 1664, Revenue, dated 20th July 1916, No. 2712, Revenue, dated 18th July 1918, and No. 1089, Revenue, dated 19th July 1939. In 1939, the Government considered that the differential water-rate system was preferable and should be adopted as the rule. They proposed to embody this principle in the Land Revenue Bill then under contemplation.

#### NEED FOR AND PRINCIPLES OF RESETTLEMENT.

14. The question of periodical revision of assessment has been the subject of comment from time to time. Even before the policy of resettlement was laid down, there was keen controversy over this matter. The principles of the existing system of settlement contemplate the right to periodical revision of the settlement rates from time to time. The right of the State to take a share in the produce of the land involves the right to the unearned increment in such value. The assessment is the commuted value of the State's share in the produce of the land. When there is a change in the value of the produce or in the value of money itself, the assessment fails to represent the value of the State's share accurately. Further for the improvement of the economic condition of the people, the State undertakes various measures such as providing means of communication, facilities of irrigation, etc. Consequent on such measures, there is a general increase in the value of the land and its produce. It is obvious that under such circumstances, the State should be entitled to the benefit of such increase in the value of the produce of the land. The resettlement is merely a re-calculation of the State's share with reference to the variation in prices of the standard grains and taking into account the changes in the economic condition of the people. To deny this increase and to have fixed rates of revenue for all time to come regardless of changes in the value of produce or the rise and fall in agricultural income will be a needless sacrifice of revenue. As was laid down in the Despatch of the Secretary of State in 1869, the system of permanent rates would involve "the surrender of such a legitimate source of revenue as the Government's share of the increased value which has been conferred on the land by improved administration, the construction of public works, especially works of irrigation and railways together with the improved price of agricultural produce."

15. The periodical revision of assessment was not unknown under the old systems in the Province. Under the Hindu kings, even when revenue was realized in grain, the State's right to re-assess the revenue from time to time was recognized. Under the Muslim administration, when the grain revenue was changed to a cash payment, it was recognized as a general rule that the money payment needed to be revised from time to time, after the lapse of a suitable term of years. How and on what principles the revision of rates was effected has been briefly referred to in paragraph 3 of Chapter I. Mr. Baden Powell has observed "It is impossible to assert that either by law or custom the King or Emperor was prohibited from re-assessing or raising his revenue periodically."

16. Resettlement operations are not, however, conducted on any elaborate scale as the original settlement. The framework of the settlement is not generally changed except in very special cases. The soil classification of the land is very rarely altered. So also the grain outturn is not modified. The classification of the irrigation sources is changed only where absolutely

necessary. The main basis of the Resettlement is the variation in the prices of staple foodgrains. The revision of assessment is generally based upon the increase or decrease in the recorded prices of the staple grains of the tract. For this purpose, the commutation rates adopted for the staple grains at the expiring settlement are compared with the rates deduced for the same grains from the average of their recorded prices during the twenty non-famine years preceding the year of Resettlement after making the usual deductions. Rates of assessment are however enhanced only when there is a substantial increase in the prices. Even when such increase is made, the rates are not enhanced to the full measure of the rise in prices. The enhancement of rates bears only a small proportion to the percentage of increase in the value of the produce. The statement [columns (6) and (7) of the statement in paragraph 17 of Chapter III] will show the percentage of the increase in the price of staple foodgrains in the several districts at the time of the Resettlement and the small proportion of enhancement of the rates of assessment. The percentage of increase varied from district to district but in 1924 it was ordered that in no case the enhancement should exceed  $18\frac{3}{4}$  per cent of the old rates. The object of taking only a small proportion of the increase in the value of the produce is with a view to make a liberal allowance for the increased cost of living, increased cost of cultivation and for promoting a higher standard of living. There is no data however to what extent the cost of living had increased.

17. Before framing these proposals the Settlement Officer takes into consideration the statistics of the land value, changes in the means of communication and the improvement in the irrigation facilities and other data bearing on the general economic conditions of the tract. Besides the study of these statistics, the Settlement Officer makes personal and critical enquiries in the village into several important particulars bearing on the economic condition of the people. He examines critically the working of the expiring settlement and its effects on the economic condition of the people. Then he also considers how far and to what extent the existing conditions will justify an enhancement of rates. The proposals are greatly influenced by his general impressions formed on personal inspection and elaborate enquiries in the villages.

18. The periodical revision of rates at Resettlement has now been abandoned from 1930. There was a gradual fall in the price of foodgrains after 1930. Though the prices were higher than the commutation rates adopted in the several districts, the increase was barely sufficient to meet the increased cost of living and also to provide for higher standard of living.

19. Recent events have pointed out that the rise in prices of foodgrains alone is not sufficient to ensure the economic stability of the ryots of average means. During the last four or five years, the price of paddy has increased by 100 per cent but the prices of all other necessaries, even pulses, chillies, etc., have gone up by 300 to 400 per cent. The cost of cultivation also has increased out of proportion to the increase in price of foodstuffs. This has affected the poor and middle class ryots. The recent investigation by Dr. B. V. Narayanaswami Nayudu has disclosed the higher percentage of indebtedness among pattadars of small holdings. Increase in prices has benefited only persons owning large extents of land. This is what he has observed—

“It is then clear that war-time effects have been more beneficial to the big than to the medium landholders while the small landholders have actually suffered.”

## THEORY AND PRACTICE OF SETTLEMENT.

20. Theoretically the State's claim is said to represent half the net produce; but in actual practice the rates finally fixed are less than this percentage. The rates are supposed to be worked out (or determined) by mathematical calculations on a scientific basis of experiment. But the actual process is subject to the consideration of several complicated and varying conditions and in such circumstances it is not practicable to secure the theoretical standard rate. At every stage, when working out the rates, moderation of the incidence of the burden and not the mathematical accuracy is the guiding principle. Progressive moderation is the key note of the policy of the Government. In regard to the outturns, actual crop cutting experiments were conducted only in the early stages of the settlement operations. Even then the experiment were restricted only to a small number of lands of good soil. It was not possible to conduct experiments on all lands. For lands of inferior soils, the outturns were estimated with reference to the results of the crop cutting experiments on lands of good soils. The results of these experiments cannot be considered as a correct standard for the future as they are likely to have been affected by the seasonal conditions of the years in which the experiments were conducted. If the experiments had been conducted in years of poor or unseasonal rainfall the outturn would have been adversely affected. This was what is said to have been the case in Nellore. There, outturns adopted as a result of the crop cutting experiments are generally lower than the actual outturns realized later on. Even under normal conditions the yield cannot continue to remain constant for all years. Hence the outturn even when based on actual experiments can be taken only as an approximate standard. In later periods of settlements the outturns were based on the estimates framed with reference to the outturns adopted in the adjacent districts. Similarly while allowing for vicissitudes of season, unprofitable areas, cost of cultivation, etc., liberal allowance was made invariably. The first two items cannot admit of accurate computation while the third depends widely from field to field and from person to person. The commutation rates adopted as the settlements are generally lower than those prevailing in the year of settlement as well as of those prevailing during some years preceding the settlement. The result has been that the net produce is invariably valued at much less than the current money rates. Thus final rates adopted are less than the theoretical standard of 50 per cent.

21. The same principle of moderation was followed even during resettlements when the old rates were revised. As pointed out in paragraph 16 above, the enhancements over the previous rates at the time of Resettlement is restricted to a reasonable percentage of the old rates taking into account not only the rise in prices, but also other relevant factors such as the economic condition of the ryots, etc. Thus after the Resettlement, the proportion of assessment to the net produce is further reduced.

## INCIDENCE OF LAND REVENUE.

22. The incidence of land revenue has been the subject of consideration from time to time. At the beginning of this century, on a criticism of the land revenue system by Mr. R. C. Dutt, I.C.S., the Government reviewed the land revenue policy in great detail and with particular reference to the ratio of the assessment to the gross produce, in the several provinces. It was then pointed out that the assessment was one-sixth to one-fourth of the value of the gross produce at the commutation rates adopted at the settlements in each district. It is generally well known that the commutation rates are lower than the prices prevailing at the time of the settlement or

even for some years previous to it. From the time of the settlement, there was appreciable rise in the prices of grains. Thus the actual prices of food-grains at the time of the consideration of this question referred to above, were far higher than the commutation rates on which the assessment was based. Hence the actual proportion of assessment to the gross produce valued at the rates prevailing at the time of the consideration was considerably lower than one-fourth to one-sixth of the gross produce. The proportion of the assessment to the value of the gross produce at the commutation rate adopted for each district worked out in that connexion is exhibited below :—

District.	Year of settlement.	Dry.			Wet.		
		Value of gross produce.	Assessment.	Percentage of column (4) on column (3).	Value of gross produce.	Assessment.	Percentage of column (7) on column (6).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
South Arcot ..	1860-61 ..	1 25 10	1 13 5	15	17 9 9	5 8 7	31
	1862-63 ..	10 4 8	1 6 2	13	..	..	..
Godavari ..	1866-67 ..	10 14 9	2 2 1	20	..	..	..
	1866-67 ..	8 5 9	0 15 6	12	18 14 9	4 1 3	22
Tiruchirappalli	1864-65 ..	7 0 6	0 15 5	13	15 2 8	4 4 2	28
Krishna ..	1866-67 ..	6 8 9	1 3 1	18	21 2 10	4 6 6	21
	1873-74 ..	11 0 2	1 9 9	15	31 11 0	6 8 3	21
Salem ..	1870-72 ..	9 14 6	1 5 6	13	24 10 6	5 1 9	21
	1870-74 ..	7 10 8	0 14 5	12	23 0 6	3 15 1	17
Nellore ..	1873-74 ..	5 12 0	1 0 0	18	23 7 7	5 4 10	23
	1874-75 ..	7 12 0	1 6 5	18	23 8 8	5 6 4	23
	1865-70 ..	6 10 4	1 0 3	16	34 10 5	5 9 4	16
Kurnool ..	1872-73 ..	5 3 9	0 11 3	13	31 5 2	5 7 6	17
	1874-75 ..	8 13 9	1 7 6	17	43 1 10	7 13 2	18
	1877-78 ..	5 1 3	0 10 11	13	30 4 2	5 12 11	10
Chingleput ..	1875-76 ..	7 8 6	1 2 8	15	17 5 9	3 8 4	20
	1874-75 ..	8 0 11	1 3 6	15	40 14 7	6 11 7	16
Cuddapah ..	1877-80 ..	6 15 0	0 15 6	14	36 9 3	6 4 1	17
	1881-83 ..	4 6 3	0 7 3	10	25 6 1	4 0 6	18
Coimbatore	1873-78 ..	6 2 7	0 14 7	15	29 14 6	6 7 6	22
Tirunelveli ..	1873-78 ..	..	..	..	26 5 1	6 10 2	25
North Arcot ..	1881-83 ..	7 7 1	1 4 2	17	25 12 0	4 15 2	19
Mathurai ..	1885-93 ..	7 1 3	1 1 8	16	21 10 0	4 1 9	19
Visakhapatam	1889-90 ..	7 8 11	1 1 10	14	22 8 1	5 9 5	25
South Arcot ..	1887-93 ..	8 1 2	1 8 1	18	24 7 0	5 7 4	22
Bellary ..	1890-92 ..	5 5 10	0 15 7	18	37 0 5	6 14 11	19
	192-94 ..	4 15 2	0 8 8	11	25 4 7	5 6 3	21
Tanjore ..	1893-94 ..	9 3 1	1 7 8	10	25 0 11	6 7 0	26
	..	..	..	..	16 14 5	6 11	20
Anantapur ..	1891-92 ..	6 14 3	0 11 9	11	39 6 6	4 6 8	14.5
	1896-97 ..	4 5 11	0 4 3	6	27 6 2	4 0 8	15
	1897 98 ..	5 2 5	0 6 4	8	29 5 6	4 6 11	15

23. Subsequently in 1917-18, Mr. T. E. Moir (later Sir T. E. Moir) was deputed to investigate into the question of rents on agricultural lands. According to his detailed investigation, the ratio of the rent to the assessment was as follows :—

Single-crop wet lands—Without wells—

Cash rentals—2.3 to 9.3 times the assessment.

Grain rentals—2.8 to 9.1 times the assessment.

Double-crop wet—Without wells.

Cash rentals—2.2 to 11.8 times the assessment.

Grain rentals—3.1 to 10.6 times the assessment.

Dry lands—Without wells—2.6 to 10.1 times the assessment.

Single-crop wet lands—With wells—

Cash rentals—2.5 to 8.8 times the assessment.

Grain rentals—2.9 to 9.5 times the assessment.



## Double-crop wet lands with wells—

Cash rentals—1.9 to 13.2 times the assessment.

Grain rentals—2.5 to 9.9 times the assessment.

## Dry lands with wells—1.3 to 19.4 times the assessment.

## Mixed leases of single and double crop wet lands—Without wells—

Cash rentals—2.0 to 15.2 times the assessment.

Grain rentals—1.5 to 12.0 times the assessment.

## Mixed leases of wet and dry lands without wells—

Cash rentals—2.3 to 9.5 times the assessment.

Grain rentals—2.3 to 13.5 times the assessment.

For details in respect of the several districts, the statement (Appendix IV) may be referred to.

24. In connexion with the investigation of the Land Tenures in 1946-47 statistics of leases were collected in nine selected districts. For other districts general enquiries were conducted. The result of the investigation is exhibited below:—

*For all crops.*

District.	Extent leased out-Dry and wet.	Assessment.		Rental.		Ratio of rental to assessment.
		ACS.	RS. A.	RS. A.	RS. A.	
Tanjore .. .. .	7,731.03	63,644	13	5,91,355	1	9 times.
East Godavari .. .. .	11,660.23	80,093	6	9,27,594	2	12 do.
Chingleput .. .. .	3,599.13	16,511	15	2,01,705	1	12 do.
Visakhapatnam .. .. .	5,220.37	27,741	12	3,00,226	1	11 do.
North Arcot .. .. .	3,965.07	25,138	15	3,27,964	14	13 do.
Bellary .. .. .	19,494.35	34,447	9	3,00,526	14	9 do.
Tirunelveli .. .. .	5,147.32	37,367	11	4,75,829	7	13 do.
Coimbatore .. .. .	7,004.29	27,427	1	8,94,798	0	33 do.
South Kanara .. .. .	9,085.61	40,232	15	4,19,730	12	10 do.

*For paddy alone.*

District.	Extent leased			Assessment.		Rental.		Landlord's share per acre.	Average assess- ment per acre.	Ratio of rental to assessment.
	Wet.	Dry.	Total.	ACS.	RS.	ACS.	RS.			
Tanjore.. .. .	7,379	113	7,492	63,316	5,81,616	78	8.4	9 times.		
East Godavari.. .. .	6,279	..	6,279	59,486	6,32,353	100	9.4	11 do.		
Chingleput .. .. .	2,333	..	2,333	11,526	1,55,353	67	4.0	13 do.		
Visakhapatnam .. .. .	2,547	..	2,547	15,096	1,80,340	70	5.9	12 do.		
North Arcot .. .. .	3,027	938	3,965*	25,139	3,27,964	83	6.3	13 do.		
Bellary .. .. .	1,415	..	1,415	10,203	68,451	48	7.2	7 do.		
Tirunelveli .. .. .	433	..	433	6,099	72,733	168	14.0	12 do.		
Coimbatore .. .. .	1,222	..	1,222	12,166	1,94,892	159	9.9	16 do.		
South Kanara.. .. .	381	..	381	2,203	23,392	61	5.8	11 do.		

\* This includes paddy and other crops, but paddy is predominant.

The assessment in the above statements represents only land revenue and does not include water-rates. The rental is for both first and second crops if and when two crops are raised. Out of the extents shown above, the area under second crop is roughly about half or one-third of the first crop area in East Godavari district, one-fifth in Tanjore, one-tenth in Coimbatore and three-fourths in Tirunelveli district.

Leases of dry lands alone are rare and the results of investigation are noted below:—

*Dry with wells—Cash and kind.*

District.	Extent.	Assessment.		Rental.	Ratio of rental to assessment.
		ACS.	RS.		
Visakhapatnam .. ..	210	465	9,416	20 times.	
East Godavari .. ..	..	..	..	.. ..	
Bellary .. ..	58	45	816	18 times	
Chingleput .. ..	73	115	2,535	22 do.	
North Arcot .. ..	607	1,672	80,467	75 do.	
Tanjore .. ..	4	4	319	80 do.	
Tirunelveli .. ..	118	73	4,407	60 do.	
Coimbatore .. ..	4,175	5,737	2,49,316	43 do.	

*Dry without wells—Cash and kind.*

District.	Extent.	Assessment.		Rental.	Ratio of rental to assessment.
		ACS.	RS.		
Visakhapatnam .. ..	838	1,169	17,303	15 times.	
East Godavari .. ..	3,531	6,800	1,45,407	21 do.	
Bellary .. ..	17,340	18,090	1,59,179	9 do.	
Chingleput .. ..	159	205	3,822	19 do.	
North Arcot .. ..	164	227	6,184	27 do.	
Tanjore .. ..	96	125	3,210	26 do.	
Tirunelveli .. ..	1,157	713	9,732	14 do.	
Coimbatore .. ..	418	396	10,871	27 do.	

Lease values in respect of lands grown with commercial crops as ascertained during the investigation of land tenures are given below:—

*Sugarcane*

District.	Extent.	Assessment.		Rental.	Ratio of rental to assessment.
		ACS.	RS.		
Visakhapatnam .. ..	4	36	532	15 times.	
East Godavari .. ..	14	167	4,297	26 times.	
Bellary .. ..	391	4,354	66,638	15 times.	
Coimbatore .. ..	29	276	4,254	15 times.	

*Tobacco.*

Visakhapatnam .. ..	2	..	683	.. Tobacco with food crops.
Coimbatore .. ..	24	35	7,350	210 times.

*Plantain.*

Coimbatore .. ..	12	117	1,450	12 times.
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*Groundnut.*

Bellary .. ..	1,670	1,983	32,211	16 times.
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*Cotton.*

Bellary .. ..	1,673	2,224	24,687	11 times.
Coimbatore .. ..	740	1,002	37,925	37 Cotton and food-crops.
	282	393	22,921	58 Cotton, tobacco and food-crops.

In some districts even when sugarcane is raised, high rentals in cash are not paid. In respect of dry lands with low rates of assessment, particulars of rentals and assessment are specified below:—

*Bellary district.*

Rentals on dry lands bearing low rates of assessment.

*Rate per  
acre.*

RS. A. P.

0 4 0

Cash rentals per acre without wells.—(1) Rs. 3 (K); (2) 2 (J); (3) 2 (K); (4) 5 (K); (5) 5 (K); (6) 7 (K); (7) 3 (K); (8) 1 (K); (9) 3 (K); (10) 1 (K); (11) 1 (K); (12) 1 (S); (13) 1 (Ch.); and (14) 1 (G. & (K.).

Cash rentals—With wells—Nil.

Grain rentals—Without wells.—(1) Rs. 12 (G.N.); (2) 9 (G); (3) 5 (J); (4) 12 (C); (5) 1 (Ch); (6) 1 (G); (7) 3 (J); (8) 1 (Ch.); (9) 4 (G); (10) 9 (G); (11) 12 (G); (12) 13 (G); (13) 15 (G); (14) 6 (K); (15) 11 (G); (16) 7 (K); (17) 11 (G); (18) 9 (Ch); (19) 10 (G); (20) 20 (Ch.); (21) 11 (G); (22) 6 (G); (23) 2 (Ch. & G.); (24) 22 (G); (25) 10 (G); (26) 2 (K); (27) 17 (C); (28) 23 (G); (29) 20 (C); (30) 30 (G); (31) 4 (K); (32) 25 (G); (33) 4 (K); (34) 6 (Ch.); (35) 16 (Ch.); (36) 12 (Ch.); (37) 6 (K); (38) 2 (Ch.); (39) 3 (K); (40) 1 (S); (41) 7 (Ch); (42) 16 (G); (43) 1 (K); (44) 16 (G); (45) 1 (G); (46) 14 (G); (47) 1 (K); (48) 7 (K); (49) 1 (Ch.); (50) 6 (K); (51) 8 (K); (52) 7 (P); (53) 13 (P); (54) 6 (P); (55) 4 (P); (56) 4 (P); (57) 16 (G); (58) 1 (K); (59) 4 (Ch.); (60) 4 (Ch.); (61) 8 (K); (62) 30 (G); (63) 14 (Ch.); (64) 23 (G); (65) 12 (Ch.); (66) 20 (Ch.); (67) 22 (G); (68) 20 (G); (69) 11 (K); (70) 11 (K); (71) 21 (G); (72) 20 (G); (73) 11 (K); (74) 21 (G); (75) 16 (G); (76) 20 (G); (77) 12 (G); (78) 12 (G); (79) 13 (G); (80) 10 (Ch.); (81) 7 (K. and Ch.); (82) 8 (Ch.); (83) 9 (Ch.); (84) 25 (G); and (85) 4 (K).

Grain rentals—With wells.—Rs. 67 (P).

0 2 0

Cash rentals—Without wells.—(1) Re. 1 (K); (2) 1 (K); (3) 1 (K); (4) 2 (Ch.); and (5) 2 (C. & H. G.).

Grain Rentals without wells.—(1) Rs. 29 (G); (2) 20 (C); (3) 11 (K); (4) 3 (K); (5) 1 (K); (6) 1 (Ch.); (7) 1 (K); (8) 19 (G); (9) 1 (G); (10) 7 (K); (11) 1 (Ch.); (12) 3 (Ch.); (13) 1 (K); (14) 4 (P); (15) 4 (Ch.); (16) 5 (Ch.); (17) 11 (G); (18) 16 (G); (19) 15 (G); (20) 5 (K); (21) 6 (Ch.); and (22) 5 (K).

*Tanjore district.*

0 8 0

(1) Nil.

Grain rentals without wells.—Rs. 20 (P).

*Chingleput district.*

0 8 0

Cash rentals—Without wells.—Rs. 2 (R); (2) 1 (R).

Do. With wells.—Rs. 4 (G); (2) 6 (R).

Grain rentals—Without wells.—Rs. 30 (P).

0 6 0

Do. With wells.—Rs. 35; (2) 25 (P).

*Coimbatore district.*

1 5 0

Cash rentals with wells.—Rs. 54 (C. & F.C.); (2) 121; 67; 67; 50; 60; 58; 103; 30.

1 8 0

Cash rentals without wells.—(1) Rs. 12 (C); (2) 24 (C); (3) 18 (C. & F.); (4) 23; (5) 16 (Ch. & Samai); (6) 14 (C. & F.C.); (7) 22 (C. & F.C.).

*North Arcot district.*

0 13 0

Cash rentals without wells.—(1) Re. 1 (G); (2).

Grain rentals without wells.—(1) Rs. 19 (P); (2) 3 (P); (3) 10 (P); (4) 18 (P).

Do. with wells.—(1) 60 (G); (2) 63 (P); (3) 20 (G); (4) 7 (P).

*Visakhapatnam district.*

Rate per acres.

RS. A. P.

0 7 0	Cash rent without wells—(1) Rs. 4; 4; 7; 12.
0 10 0	Do. without wells—Rs. 4; 4; 4-8; 6; 15; and 35.
0 14 0	Do. do. Rs. 3; 5; 6-10; 9; 10; 11; 12; 13; 16; 22; 23 and 25.

NOTE.—(1) The letters within brackets indicate the nature of the crops grown as shown below:—

K=Korra; C=Cotton; P=Paddy; G=Groundnut; FC=Food-crop; R=Rag; and S=Sojja.

(2) The numbers in brackets indicate the number of items of leases.

25. Enquiries into the lease values are also made at every Resettlement of the district. Lease values are ascertained from the registered documents of the Sub-Registrars' offices. Local enquiries also are made to check the statistics generally. The results of such investigations in the Resettlements conducted during the past about thirty years are briefly given below:—

District.	Year of Resettlement.	Classification of the land.	Lease value per acre.	Period taken for investigation.	Ratio of assessment to lease value.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		
East Godavari .. .. .	} 1931-32	Wet ..	29 to 72 .. ..	1920-31 to 1924-25.	3-7.
West Godavari .. .. .		Dry ..	6 to 20 .. ..	Do.	4-9.
Krishna .. .. .	Do.	Wet ..	50 to 12 .. ..	Do.	8-10.
		Dry ..	9 to 50 .. ..	Do.	6.
Kurnool .. . . .	1936-40	Wet ..	8 to 24 .. ..	1929-33.	2-3.
		Dry ..	8 to 13 .. ..	Do.	5-23.
Bellary .. . . .	1923-25	Wet ..	26 to 105 .. ..	1615-19 ..	2-99 to 15.
		Dry ..	4-15 to 11-15 ..	Do.	4-67 to 10-33.
Anantapur .. . . .	1923-28	Wet ..	11-3 to 34-1 ..	Do.	2-27 to 4-87.
		Dry ..	5-0 to 9-5 .. ..	Do.	5-71 to 37-25.
Tanjore .. . . .	1923-24	Wet ..	18-4 to 86 .. ..	1914-18 ..	4-74 to 13-37.
		Dry ..	6-0 to 81-13 ..	Do.	7-22 to 16-36.
Salem, North taluks ..	1936-38	Wet ..	21-5 to 126-6 ..	1929-30 to 1933-34.	3-04 to 18-95.
		Dry ..	3-12 to 72-8 ..	Do.	5-71 to 40-71.
Salem, South taluks ..	1934-35	Wet ..	6-6 to 263-7 ..	1921-29 to 1932-33.	3-22 to 75.
		Dry ..	8-4 to 41-2 ..	Do.	9-43 to 36.

26. From the statistics furnished above, which relate to different periods, it will be evident that the lease values are generally three to five or six times the assessment. In some cases, the lease values may have been influenced by competition. Further, leases are generally in respect of good or ordinary lands. Lands of poor soils or fertility are not in demand for leases. Even allowing for these considerations, the lease values may be taken to be at least three or four times the assessment. The lease values may be taken as a safe guide at least in indicating the net income from the land. In most cases, they may be taken to be slightly lower than the actual net income. Thus it may be taken that the assessment represents about one-fourth of the net income from the land even when it is cultivated with food-crops.

27. The incidence of Land Revenue can be appreciated by definite statistics of the actual money rates per acre in each district and the approximate yield of the standard grain per acre. These statistics are furnished in the statements which are appended. The following are the important among such statements:—

(1) The statement showing the number of money rates for wet and dry lands, the maximum and the minimum rates, in each district (Appendix V).

(2) The money rates (wet) per acre in each district on IV-I (Black loam) land which is generally considered to be the best land, under irrigation sources of all classes and on other tarams for the whole Province (Appendix VI).

(3) Trend of prices of paddy in different districts (Appendices IX and IX-A).

(4) Statement showing the money rates in different districts on lands of the same grain outturns (Appendix XIX).

#### RELEVANT FACTORS INFLUENCING ASSESSMENT.

28. Having dealt with the general principles of the existing system of Land Revenue Settlement, a brief survey of the important factors which have a bearing on this question will be made. Assessment is based on the produce of the land and the latter depends on the natural advantages of the tracts, facilities afforded by the State and lastly the individual efforts of the cultivator. Important among the first two factors are (1) soil, (2) rainfall and (3) irrigation facilities of the tracts concerned.

29. The main types of soils found very predominant are (1) the alluvial, (2) black cotton soil and (3) the red soil.

*Alluvial soil.*—The extent of land under alluvial soil is about 1 million acres. It is found mostly in the delta tracts of Godavari, Krishna, Cauvery and in Tambaraparni basin. The lands under this soil are very fertile. Paddy and commercial crops such as sugarcane, turmeric, plantains are grown.

*Black-cotton soil.*—About one-third of the cultivated extent in the Province is of this type of soil. This is predominant largely in Kurnool, Guntur, Krishna, Ramnad and Tirunelveli districts. The soil enables the land to retain moisture for a much longer period than the red soils and consequently a heavy rainfall is not needed for dry crops cultivated. Cotton, cholam and cumbu are the main crops grown under this soil.

*The red soil.*—This forms about two-thirds of the total cultivated extent and is found in almost all districts. This type of soil does not retain moisture for a long period. Frequent rainfall is therefore necessary for successful cultivation. The water table is generally high and consequently it affords easy facilities for the construction of works. In red soil tracts, well irrigation is popular.

In regions which are subject to heavy rainfall and alternate dry and hot season, the soil is of laterite variety. Such soils are of poor fertility. Paddy is the main crop grown. Besides this type of soil, there are fairly large stretches of saline soil near the sea-coast, particularly in the East Coast, which is not cultivable easily. The percentage of different classes of soil in each district is given in the statement appended (Appendix X).

30. *Rainfall.*—The Province has a long sea board and is surrounded by sea on three sides. It has the benefit of both the monsoons, north-east and south-west. The south-west monsoon rains are of great value to the delta tracts of the rivers Godavari, Krishna, Cauveri and Tambaraparni for they

depend for their supplies mostly only on these rains. The north-east monsoon helps mainly the innumerable irrigation tanks on the East Coast districts (which aid the maturing of the main crops). Since the rainfall varies considerably from one district to another, it will be useful to note the quantity of rainfall in the main tracts of the Province. A statement showing the rainfall in the different districts is appended (Appendix XI).

(1) *West Coast (Malabar and South Kanara districts).*—This is a region of the heaviest rainfall, with 100 to 150 inches distributed mostly in south-west monsoon period.

(2) *Northern Circars (Visakhapatnam, East and West Godavari, Krishna and Guntur).*—The rainfall is about 50 inches annually, with an average of 30 to 40 inches distributed mostly during south-west monsoon period.

(3) *The Carnatic (Nellore, Chingleput and South Arcot).*—The average rainfall is about 35 to 40 inches distributed fairly well.

(4) *The Deccan districts (Ceded districts): (Bellary, Anantapur, Kurnool and Cuddapah).*—The rainfall is generally scanty in this region. It is from 20 inches to 30 inches on an average distributed mainly in south-west monsoon period. The rainfall, if below the normal, proves generally insufficient to cultivate the red soils.

(5) *The Central districts (North Arcot, Chittoor, Salem and Coimbatore).*—The rainfall is from 20 to 30 inches.

(6) *The Southern districts (Tanjore, Tiruchirappalli, Mathurai, Ramnad and Tirunelveli).*—These are benefited more by north-east monsoon than by south-west monsoons. Tanjore and Tiruchirappalli get heavier rainfall than Ramnad and Mathurai.

(7) *The Nilgiris.*—It differs from other districts in every respect—elevation, climate and the crops grown. It has a rainfall of about 60 inches. Due to the temperate climate, the main crops are wheat, barley, potatoes and English vegetables.

31. Irrigation and manures are the two chief means of increasing the production on land. Where rainfall is scanty, adequate provision of artificial irrigation facilities is necessary to secure the successful harvest of the crops. In regard to the irrigation facilities, this Province stands third in India, ranking next only to the Punjab and the United Provinces. The Hindu and Muslim kings in the past spent considerable amounts of money for the construction and maintenance of several irrigation sources throughout the Province. As has been remarked by the Irrigation Committee:

“India owes in a great measure to her former rulers the first inception of her present unrivalled system of State irrigation works.”

32. From a financial point of view, the irrigation sources maintained by the State are classified under three main categories, viz., (1) productive, (2) protective and (3) minor works. Productive works are those which yield a profitable return on the amount spent in the construction of the irrigation works. Where the supply of water by natural means is abundant, the sources are successful and the return is assured. It is not always desirable to look to adequate return from all irrigation sources. It will be necessary to execute irrigation works irrespective of financial consideration in tracts of scanty rainfall. In such tracts which are often subject to famine it will be in the interests of the State to construct irrigation works with a view to avoid or reduce the expenditure on relief works when there is actual famine or scarcity. In such cases some relaxation from the rigid principle of adequate return is called for. The expenditure on such works is justified on the consideration

that they protect the tract from famine and failure of crops. In respect of these two classes of irrigation sources, separate revenue and capital accounts are maintained with a view to watch the return on the capital outlay. Those which do not come under any of these categories are classified as "minor works." A very considerable number of such sources with varying capacities are found throughout the Province. Some of them are in charge of the Public Works Department, while the rest are under the control of the Revenue Department. The number of sources under each of the categories is as follows:—

Productive	..	..	..	..	..	..	..	24
Protective	..	..	..	..	..	..	..	32
Minor works	..	..	..	..	..	..	..	35,000

30. From the settlement point of view, the sources are classified under five classes, with reference to the capacity of the source and the quality of the supply. The irrigation sources were classified as follows:—

*First class.*—All irrigation under perennial rivers such as the Cauvery, Krishna, Godavari, Tungabhadra and the like, and the tanks fed by such rivers. In grouping under this class the channels issuing from rivers like the above fit for the first class, the advantages of irrigation and drainage should be considered carefully. Those possessing these advantages fully should be placed in the first class. The others should be grouped in the lower classes, which may be raised when the defects are removed.

*Second class.*—Rain-fed tanks containing a supply of not less than eight months.

*Third class.*—Minor river channels and spring channels of the same capacity as river channels and rain-fed tanks containing more than five and under eight month's supply.

*Fourth class.*—Spring head and other channels furnishing a good supply of water but requiring much labour in clearing and rain-fed tanks or from three to five months' capacity.

But in the course of the settlement of the Bellary and Anantapur districts, it was found necessary to have a fifth class and all irrigation under the small jungle streams of a precarious water-supply and all rain-fed tanks of less than three months' capacity were placed there in the fifth class.

34. Among the first-class sources are included the deltas under the main river systems of Godavari, Krishna, Cauvery and Tambaraparani. These rivers afford an unfailing supply for a considerable period in the year, since their source is in the Western Ghats which receive heavy rain during the south-west monsoon. At the tail end of some of the main channels the crops on some lands are subject to occasional damage when there is heavy and untimely rain. The remaining first-class source also have an unfailing supply for at least one wet crop. Most of the second-class sources are river-fed or have large catchment area. The remaining three classes depend mostly on the rains for their supply. Most of them are storages and the water is used when the rainfall is scanty. Among the irrigation sources, special mention should be made about the river channels and spring channels. These are common in Cuddapah, Anantapur and North Arcot among other districts. Considerable labour is required for deepening and keeping the channels in good and efficient condition. This has been taken into account in fixing the classification. The supply is secure and the quality of supply is good as it brings in rich silt.

35. The nature and extent of irrigation afforded by the several classes of irrigation sources in the districts are shown in the statement below :—

District.	Name.	Large protective works, columns 2 to 5.			Percentage of remission on demand.	Minor Works.		Per centage of remission on demand.
		First crop.	Second crop.	First crop.		Second crop.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Visakhapatnam..	Four river systems.. .. .	41.1	11.5	12.0	32.7	1.7	8.2	
	Chittigedda.. .. .	1	..	..	..	..	..	
	Kumbagedda .. .. .							
	Karemedda .. .. .							
Ravikalambanda .. .. .								
East Godavari ..	Godavari delta system .. .. .	358.8	76.8	0.3	57.7	4.0	22.9	
	Kattu of the Thandava river in the Visakhapatnam district .. .. .	0.1	..	..				
West Godavari ..	Godavari delta system .. .. .	385.4	116.7	1.8	13.5	0.4	5.6	
	Krishna delta system .. .. .	40.0	..	..	21.2	0.2	22.6	
Krishna .. .. .	Krishna delta system .. .. .	417.3	0.4	1.5	6.8	..	14.6	
	Godavari delta system .. .. .	0.4	..	1.1	..	..	..	
	Divi pumping system .. .. .	33.7	..	2.1	..	..	..	
	Muniyeru project .. .. .	8.8	..	..	8.9	..	7.2	
	Kollair lake .. .. .	3.5	0.5	0.6	..	..	..	
Guntur .. .. .	Krishna delta system .. .. .	318.2	0.5	0.3	19.8	1.8	4.0	
Kurnool .. .. .	Kurnool-Cuddapah canal .. .. .	36.8	5.2	16.8	29.0	5.3	12.0	
	Cumbum tank .. .. .	5.2	2.6					
	Markapur tank .. .. .	0.9	0.4					
	Other works .. .. .	0.4	..					
Bellary .. .. .	None .. .. .	..	..	..	36.5	0.6	3.9	
Anantapur .. .. .	None .. .. .	..	..	..	106.8	38.4	7.1	
Cuddapah .. .. .	Kurnool-Cuddapah Canal .. .. .	24.8	7.1	1.4	67.0	26.3	7.8	
Nellore .. .. .	Pennar Anicut system .. .. .	141.9	21.4	4.1	83.9	23.7	6.1	
	Nellore tank .. .. .	9.1	0.2	..				
	Ponnalur tank .. .. .	0.6	0.3	1.0				
	Mopad tank.. .. .	1.5	0.5	..				
Chingleput .. .. .	Palar Anicut system .. .. .	22.2	7.0	2.4	298.5	113.0	1.5	
	Other works .. .. .	27.5	9.2					
South Arcot .. .. .	Tirukkoyllur Anicut system .. .. .	23.3	6.7	8.0	241.8	77.3	..	
	Lower Coleroon Anicut system .. .. .	71.8	6.0	0.2				
	Other works .. .. .	79.3	17.0	4.0				
North Arcot .. .. .	Palar Anicut system .. .. .	51.4	26.7	5.9	153.8	117.9	3.4	
	Polney Anicut system .. .. .	18.8	9.9	1.2				
	Cheygar Anicut system .. .. .	18.5	11.9	3.3				
	Alliabad Anicut system .. .. .	2.5	2.2	..				
Chittoor .. .. .	Polney Anicut .. .. .	1.4	0.9	..	63.8	40.2	19.0	
Salem .. .. .	Barur tank .. .. .	3.4	1.7	0.6	77.2	33.6	3.5	
	Penukondapuram tank .. .. .	0.4	..	2.2				
Colombatore .. .. .	Kalingarayan Anicut .. .. .	12.0	10.5	..	69.3	19.5	1.7	
	Kodiveri Anicut .. .. .	19.6	2.6	0.4				
	Amaravati system .. .. .	15.2	10.4	..				
Tiruchirappalli .. .. .	South Bank Canal system .. .. .	32.8	10.0	14.4	80.6	34.0	11.4	
	Amaravati system.. .. .	12.7	7.5	6.2				
	Nandayar channel.. .. .	5.4	1.7	3.1				
	Cauvery canals .. .. .	41.8	21.2	15.1				
Tanjore .. .. .	Cauvery canals .. .. .	75.7	78.3	1.5	38.4	4.2	..	
	Lower Coleroon Anicut .. .. .	21.3	1.4					
Ramnad .. .. .	None.. .. .	..	..	..	28.4	12.4	0.8	
Mathurai .. .. .	Perlyar system .. .. .	128.0	45.0	..	118.0	33.0	9.4	
Tirunelveli .. .. .	Srivaikuntam Anicut .. .. .	24.1	16.5	0.8	113.1	62.3	4.3	
	Marudur project .. .. .	17.1	13.5					
	Other works .. .. .	35.5	33.1					

N.B.—Average area of land has been given in thousands of acres.



The nature of the irrigation can be further gauged by the statistics of cultivation and waste under the three main categories of irrigation sources shown in the statements appended (Appendices XII, XIII and XIV).

In the extent shown under waste, there may be cases of part field wastes due to wells, ridges, unprofitable areas, etc. Even allowing for deductions for such extents, wastes are considerable in some districts. It will be noticed that in the Ceded districts a large proportion of wastes is found. This is due to the scanty rainfall.

36. The irrigation under first and second-class sources is generally satisfactory. It is only under sources of classes IV to V that there is occasional failure of irrigation. In order to have a comparative idea of the nature of the irrigation under fourth and fifth-class sources in different tracts, the history of cultivation for five years was called for in respect of some villages in the districts of Bellary, Chittoor, Chingleput, Tiruchirapalli and Nellore. The statistics may appear to be voluminous but they will be helpful in giving an idea of the nature and extent of cultivation under such sources. This information is therefore tabulated in Appendix XV. It will be seen therefrom that except in Ceded districts the extent of waste is not appreciable. Under some of these sources even commercial crops and in some cases two crops are raised.

37. Similar particulars were collected from the records available in the office of the Board of Revenue in respect of about five villages in each of some selected taluks for fasli 1356 in the first instance. A scrutiny of these particulars showed that the extent of waste was fairly large in the Ceded districts. Hence the particulars of cultivation in the same villages of those districts were collected for two more faslis, in order to find out whether such failure was only occasional. These particulars are exhibited in the statement in Appendix XVI. These show that wastes in the Ceded districts are not of rare occurrence. Even second and third-class sources are better off in those districts.

#### THE MAIN FEATURES OF THE EXISTING SYSTEM.

38. Under the existing system, the burden of assessment falls unevenly on different classes of people. The assessment is a tax on land and not on the person paying it. A person who owns a large extent of land and enjoys considerable net surplus from the produce pays the same rate of assessment as another who has only a small holding which leaves only a small surplus to him. Such persons of large holdings are generally well off and more so, in the years of normal or high prices. The net surplus income they get from land is often spent on luxuries or ceremonies or invested in purchase of other lands or other properties or in lending it on interest to poor ryots. It is well known that in rural areas the richer landowners form the bulk of the creditors. In his report on rural indebtedness, Mr. Sathinathan observed: "Creditors, other than Government and co-operative societies, account for 93 per cent of the debt. Agriculturist money-lenders are the biggest money-lenders. Banks do not lend much direct to agriculturists." In the recent settlement reports this aspect was investigated. In the southern and northern taluks of Salem it was found that 61.7 per cent and 57.1 per cent, respectively, of the creditors in rural areas came from the land-owning classes. Similarly in Kurnool

district, the percentage of agricultural creditors in the different years was as follows :—

Name of the tract. (1)	Year. (2)	Total lenders. (3)	Agricul- turists. (4)	Percent- age. (5)
Nine taluks of the Kurnool district .. ..	1907	742	350	47
	1929	866	374	43
	1933	436	251	58
Cumbum and Markapur taluks .. ..	1911	180	43	24
	1929	171	58	34
	1933	95	32	34

Though these rich landlords derive surplus income from land they do not contribute anything more than their assessment to the revenues of the State as in the case of people paying income-tax. When taxing the income from other sources, a graded scale of rates is prescribed, under the Income-tax Act.

39. A similar inequality of burden arises when the land is cultivated with commercial crops. The assessment does not vary with the nature of the crops grown on the land, or the income derived from it. It has been fixed with reference to what the land will fetch if the staple foodgrains are raised on it. The result of this procedure is that people raising commercial crops do not feel the burden on land revenue assessment as heavily as those who raise only foodcrops. The reasons for adopting this procedure have been given in paragraph 3 above. Whatever might have been the reason for adopting the present system of calculating the assessment with reference to the cultivation of foodcrops; it is now equitable to adjust the burden in the interests of revenue and also in the interest of cultivation of foodcrops. At present there is a tendency to neglect the cultivation of foodcrops and to raise commercial crops wherever possible.

40. The second important feature under the present system is that the rates of assessment are fixed and inelastic during the currency of the settlement. The State's share of the net produce is commuted into money value on the basis of the average price of staple foodgrains prevailing in twenty non-famine years or even longer periods before the period of resettlement. The commutation rates adopted at the settlement are generally favourable and are lower than those prevailing in the years of resettlement or for some years preceding it. When once these rates are fixed they are not liable to revision till the next resettlement. It is generally assumed that the prices in future years will not vary appreciably from such averages. There is no provision for the reduction of rates when there is a continued and substantial fall in the prices of foodgrains. It is then that the pressure of assessment is felt. In such cases temporary relief in the shape of remission is afforded whenever necessary. This difficulty is avoided in the Punjab by adopting a system of sliding scales of assessment in that province. The table of assessments was fixed on the average price levels of boom years prior to 1926 and the demand for each year is determined with reference to the actual yield and current prices. The settlement in this province is based on principles quite different from those of the Punjab System. The Government have already considered that the Punjab System is not suitable for Madras.

41. The effect of the fixity of the rate is also felt when there is a total or partial failure of crops. The rates are fixed on the consideration of the yield of land in good, bad and indifferent years. A liberal allowance for such failure of crops is made when calculating the rates. But in good years an average ryot does not profit himself by this wholesome principle. He does not lay by a portion of his surplus to meet his requirements in bad or

indifferent years. Then he is very liberal in spending on luxuries or on ceremonies. So in bad years he is at the mercy of the money-lenders. The cost incurred by him in cultivation is a loss to him. What is more than that is that he has to throw good money in the shape of assessment after bad. Debts for payment of kists or for meeting the cost of cultivation are not common. Failure of crops is not infrequent in this province.

42. This defect is sought to be remedied in this province by the grant of remission. This method seems to be better than a fluctuating system basing the annual demand with reference to the outturn of the crops each year. The Government of India, in their resolution on land revenue policy have condemned this system of fluctuating assessments in the following words:—

“The Government of India freely admit that a fluctuating assessment in the sense of an assessment without a definite maximum limit in cash, and annually varying with the outturn of the crops, is exceedingly difficult to work with fairness, throws an undesirable amount of power into the hands of subordinate officials, and lacks the influence for thrift which has been the desire of Government to secure in its land revenue policy.”

A system of fixed assessments is generally preferred by the ryots.

43. The burden does not fall evenly on all districts alike. Even for the same grain outturns, the assessment is found varying in different districts. It is true that other relevant factors—such as vicissitudes of the season, cultivation expenses, etc., vary from district to district. Even when allowance is given for such consideration, the rates are not similar. This is due to the fact that the districts were settled and resettled at different periods. The assessment in each district was fixed with reference to the prices prevailing in the twenty years preceding the year of settlement or resettlement. Prices varied from district to district and even in the same district from year to year. Thus different commutation rates had to be adopted in different districts. This inequality in the incidence has been felt more in recent years, when conditions in the several districts are getting more and more similar.

Owing to the improvement in transport facilities prices tend to be more or less on a uniform level as far as possible.

44. The climatic conditions of the tracts contribute to another factor leading to unequal burden. In unhealthy tracts with a poor population, frequently subject to attack of malaria and suffering from the inroads of wild beasts, the cultivation itself is an ordeal and the harvest is uncertain. The difference in the grouping of the villages which is all the allowance made is really an inadequate relief. Ghat villages in South Kanara, Malabar, Nilgiris and those in the agencies are the examples of tracts where such difficulties are experienced much. Better medical relief and opening up of these areas may afford them relief but the lightening of the burden of assessment is equally necessary.

### CHAPTER III.

#### PROPOSALS FOR REFORM OF THE EXISTING SYSTEMS EXAMINED.

In the last chapter, the existing system of land revenue and its main features were referred to. It will now be examined how best the system can be improved upon. There are now two proposals for the revision of the principles of land assessment which are discussed below.

2. The first proposal is based on the model of the system recently introduced in Travancore. The main principle underlying this reform is that the burden of land revenue should be adjusted equitably according to the

capacity of the person to pay it. This object has been achieved by the levy of a low flat rate tax on all classes of land and a tax on the income from it. The tax on land is payable by all persons holding land, while the tax on income is payable only by persons whose income exceeds a prescribed limit.

3. The basic or flat tax on land has been fixed at 14 annas an acre. Where the land is irrigated from a Government source of irrigation water-rate at Rs. 2 an acre is charged in addition. The income from land is added to the income from other sources for purpose of taxation of income. It is not known definitely on what principle this basic rate of 14 annas was determined. However from the report of the Special Officers it seems that it was fixed on a consideration of the previous rates of assessment and also after consultation with local officers. The rate is lower than the lowest of the rates adopted during the previous settlement of two tracts. It was also lower than the rates previously prevailing on 47 per cent of the entire extent of the lands in the State. Even out of the remaining extent, considerable areas were held on favourable rates of assessment for special considerations. Thus it would appear that it is practically the lowest rate. There is no definite information about the different rates of assessment which were prevailing before the reform and also as to whether there was a separate classification of wet lands, except in the case of lands under the projects in South Travancore. In regard to the water-rate also, it is not clear on what basis it was fixed at Rs. 2. Obviously the rate has no relation to the cost of irrigation, based on the expenditure in constructing and maintaining the projects.

4. It is evident that the basic rate is not at all excessive, though it may appear to be so, when compared with the rates on dry lands prevailing in this Province. Travancore is predominantly a land of gardens. Most of the holdings contain dwelling houses and round about such houses, garden crops are successfully raised. Some of such crops are generally valuable when compared with ordinary cereals raised on dry land. It is reported that there is no land which would feel this rate as burdensome. Even in regard to the worst lands, the rate is said to be not heavy. No land is absolutely barren. Some crop or other suitable to the soil can be grown on it. Even purely rocky areas have begun to fetch a value, because the demand for rubble is growing.

5. The main principle underlying the reform has been generally adopted in most of the advanced countries. The systems of land taxation in several countries combine the following four features:—

- (1) A small flat rate on all lands;
- (2) a progressive tax on income which includes the income from land;
- (3) in most cases, death duty or other capital tax and in some cases both; and
- (4) A local rate.—This would correspond to the cesses which are collected now with the Land Revenue in this province.

6. The small flat rate however is not fixed arbitrarily. It is based on some definite principle with reference to one or other of the following:—

- (1) The capital value of the land which is determined periodically on the sale values;
- (2) unimproved or public value;
- (3) the net produce of the land;

(4) annual value of the land, i.e., the gross produce less the cost of production and earnings of management; and

(5) net income of the farmer, that is, the earnings of management plus the value of the labour of the farmer and his family.

In Travancore, however, no such definite principle was followed in fixing the flat rate. Further one uniform rate has been adopted for all lands alike. Even in respect of water-rate which is regarded as the charge for services rendered with reference to the expenditure incurred in the construction of the irrigation works, it has been fixed arbitrarily without reference to any such consideration.

7. It will next be considered how far the Travancore system can be adopted here with or without any modification. There are a few outstanding features which are dissimilar in the two tracts.

8. The first and foremost of such features in that Travancore is a small homogenous tract without any appreciable variation in soil or in rainfall from place to place. Consequently the nature of cultivation is more or less similar throughout the State. But this cannot be said of this province. Rainfall is not at all uniform throughout all the districts. While there are districts with an annual rainfall of over 100 inches, there are places with even 20 or 30 inches distributed unevenly. There is a wide variety of soils ranging from the rich alluvial soil of the delta areas, the loamy soils under good irrigation sources, the black cotton soils and sandy and rocky areas. The nature of the crops also vary considerably according to the nature of the soil and the amount of rainfall. This main dissimilarity accounts for a large number of tarams in this province as against the number in Travancore. It is said that there were only 13 tarams (money-rates) in Travancore prior to the introduction of this reform whereas there are as many as 118 wet and 48 dry tarams in this province. The next important feature is that in Madras, there are considerable areas of wet lands in which the water charge is consolidated with the land assessment. In Travancore, there are only a few irrigation projects. It was therefore a very simple matter to charge separate water-rates over this small area. But in Madras, not only is the wet area considerable but also the nature of the irrigation sources is widely different from district to district. Some tracts have the benefit of irrigation sources carrying fertile silt and with unfailing and steady supply of water, while there are numberless small irrigation sources of varying capacity depending on the rains for supply. In some cases, considerable labour is required to get the benefit of irrigation while in others water is secured easily by direct flow. To adopt one uniform rate or one set of rates is not easy.

9. The third point of dissimilarity is in the method of levying income-tax. The basic land tax has been fixed at a comparative low rate, considering the previous rates. It is not clear whether the receipts from the agricultural income-tax are sufficient to make up the deficit in the total land revenue receipts which were being realized previously. There are circumstances which would justify the assumption that there will be no such fall in the total land revenue receipts as a result of this reform. The main reasons are that the average net income on lands is generally more than such income in this Province and that the agricultural income is added to the income from other sources for purpose of taxation of income. There may be several persons whose income from land and from other sources will

exceed the taxable limit but if both these items of income are separately taxed many of them will escape liability altogether. Unless both the items are taken together, the receipts will not be appreciable. Such a course is not possible in this Province unless the existing system is modified. At present the income-tax is under the control of the Central Government while the land revenue goes to the Provincial revenues.

10. In spite of these main points of dissimilarity, there can be no doubt that the underlying principle is a sound one. A system of a basic tax on land and tax on agricultural income will equalize the incidence equitably. But the Travancore system requires modification with reference to the conditions of this Province. This will be dealt with in detail later on.

11. The second proposal is to cancel in whole or in part the percentage enhancements imposed at the time of the last resettlement of the districts.

12. After a period of very high prices for about 25 years there was a fall in the prices of foodgrains from about 1930. Due to this fall, the burden of land revenue began to press heavily on ryots who had been accustomed to high prices for a fairly long period of years. In 1937, a committee was appointed with Sir Norman Marjoribanks as its Chairman to study the land revenue system of the Presidency and to submit proposals for the reduction of the assessment by about Rs. 75 lakhs.

13. The main recommendation of the Committee was to cancel the percentage enhancements imposed as a result of the rise in prices of foodgrains in the districts resettled after 1914. This recommendation was based on the ground that the year 1914 marked the beginning of the period of high prices for staple foodgrains and that enhancements based on consideration of such high prices required to be cancelled. On the same ground, the Committee recommended the cancellation of the enhancement in the water-rates imposed at the resettlement of East and West Godavari and Krishna districts. The Committee made also some minor recommendations. Important among them were (1) enhancement of the reduction allowed for baling from one-fourth of the charge to one-half of it, (2) exemption of uncultivated land in holdings in South Kanara district from assessment where they are used for purposes of leaf manure, etc., and (3) the removal of pepper vine from the list of garden crops in that district. The Committee was of the opinion that if the rates were revised as suggested by it, the resultant rates might be deemed to be fairly equal in incidence to those in the remaining districts and that therefore those rates might be reasonably treated as the basis for future revision.

14. The Government accepted the principle underlying the recommendation, viz., that enhancements based on a consideration of high prices should be cancelled. But, after a careful study of prices for a long period of years, they considered that the year 1914 was not the starting point for high prices and that high prices began to prevail even from 1904-05. They also considered that the average of the prices for normal years between 1860 and 1905 might be taken as the "normal" price. The period of high prices from 1904 synchronized with the period of re-settlements. Before this period, only a few districts were resettled on the basis of the rise in prices. The remaining districts were resettled only after that period and at the resettlements, the rates of assessment fixed at the original settlement were enhanced with reference to high prices prevailing during the preceding years.

Since the prices were steadily increasing from year to year, the percentage enhancements varied from district to district according to the years of resettlement. Since there was a substantial and continued fall in prices after 1930, the rates of assessment were felt heavy. Hence the enhancements which were based on the substantial increase in the prices were proposed to be reduced to the extent necessary with reference to the normal prices of food-crops. To give effect to this proposal, the districts were grouped under three classes A, B and C according to the years of resettlement :—

*Group A.*—Tracts which were resettled after 1914 were included in this group. They are—

(1) The Golgonda, Sarvasiddhi and Palkonda taluks of the Visakhapatnam district.

(2) The East Godavari district.

(3) The West Godavari district.

(4) The Krishna district.

(5) The Bellary district.

(6) The Anantapur district except Kadiri taluk.

(7) The Chittoor district except Vayalpad and Madanapalle taluks.

(8) The North Arcot district except Tiruppattur taluk.

(9) The South Arcot district.

(10) The Salem district except Hosur, Krishnagiri and Dharmapuri taluks and the hill village of Kilavarai in the Attur taluk.

(11) The Tiruchirappalli district except the villages in the Karur taluk other than the eleven villages which formed part of the Mathurai district until 1932.

(12) The Tanjore district.

(13) The Mathurai district.

(14) The Anjengo sub-taluk of the Tirunelveli district.

(15) The Gudalur taluk of the Nilgiris district.

(16) The Malabar district.

(17) The South Kanara district.

In these cases, almost all the years that were taken into account for computing the commutation rates were years of high prices with the result that the commutation rates adopted at the resettlement for the purpose of comparing them with the previous rates were comparatively high. In these cases, the proposal was to cancel the full enhancement imposed.

*Group B.*—Tracts which were resettled between 1905-06 and 1914 came under this group. They are—

(1) The Chicacole and Ichchapur taluks of the Visakhapatnam district.

(2) The Chingleput district.

(3) The Coimbatore district.

(4) The Karur taluk of the Tiruchirappalli district except the eleven villages which formed part of the Mathurai district until 1932.

In these cases, the prices of only some years of very high prices after 1905-06 and some years of fairly high prices from 1890-91, entered into the calculation of the commutation rates. The commutation rates adopted were not therefore as high as those in districts under Group A. Hence in these cases, the enhancement was proposed to be reduced by 50 per cent.

*Group C.*—The remaining tracts came under this group. They are—

- (1) The Guntur district.
- (2) The Kurnool district.
- (3) The Nellore district.
- (4) The Kadiri taluk of the Anantapur district.
- (5) The Cuddapah district.
- (6) The Vayalpad and Madanapalle taluks of the Chittoor district.
- (7) The Tiruppattur taluk of the North Arcot district.
- (8) The Hosur, Krishnagiri and Dharmapuri taluks and the hill village of Kilavarai in the Attur taluk of the Salem district.
- (9) The Tirunelveli district except the Anjengo sub-taluk.
- (10) The Rammad district.
- (11) The Nilgiris district except the Gudalur taluk.

In these cases, only the prices prior to 1904-05 entered into the calculation of the commutation rates and it was therefore not proposed to grant any relief to these districts.

15. The effect of this proposal would be that, in 17 tracts (nine districts and parts of eight districts), the rates of assessment fixed at the initial settlements (conducted between the years 1881 and 1905) would be restored. In four tracts (two districts and parts of two districts), the rates of the original settlements conducted in the years 1875 to 1882 would be enhanced by a small percentage varying from  $7\frac{1}{2}$  per cent to  $9\frac{1}{2}$  per cent instead of the enhancement of 15 per cent to  $18\frac{1}{4}$  per cent ordered at the first resettlements. In the remaining 11 tracts (seven districts and portions of four districts), the rates fixed at the first resettlement between 1899-1904 would prevail. Thus the tracts last mentioned would get no relief, whereas all the others would have their existing rates of assessment reduced. At first sight, this way appear to be an invidious distinction, especially in view of the following facts:—

(1) In four of these tracts, in Group C, namely, in Rammad, Tirunelveli, Nellore and Salem (northern taluks), a percentage enhancement was ordered on the ground of rise in prices; and

(2) in some of them, the money rates appear to be high as compared with those of districts in Group A, for instance, the money rate for IV-I under first-class source in Tirunelveli district is Rs. 15 whereas the rate for similar lands in Tanjore, Truchirappalli and East Godavari are only Rupees 10-10-0, Rs. 10-10-0 and Rs. 10-1-0, respectively, and will be only Rs. 8-10-0, Rs. 8-10-0 and Rs. 8-3-0, respectively after the proposed reduction.



16. The rates of assessment are based on the commutation prices adopted at the settlement with reference to the prices of staple foodgrains prevailing in the tract during the twenty non-famine years preceding the year of settlement. They, therefore, vary according to the years of settlement or of resettlement and the years taken into account for calculation of the commutation rates. The trend of prices from year to year is equally relevant for the proper and equitable consideration of the question.

A statement showing the prices of the principal foodgrains from the earliest year available (1800-1801) is appended (Appendix VII). A graph showing the variations in the presidency average prices of cholam, ragi and paddy is also appended (Appendix VIII). A statement showing the average prices of paddy from 1841 to 1936 is exhibited below:—

*Statement showing average prices of paddy (per garce of 3,200 Madras measures) for quinquennial periods.*

<i>From</i>	<i>To</i>	<i>Prices</i>	<i>From</i>	<i>To</i>	<i>Prices.</i>
		rs.			rs.
1841-42	1850-51	80	1891-92	1895-96	187
1848-49	1852-53	72	1896-97	1900-01	213
1851-52	1855-56	95	1901-02	1905-06	198
1856-57	1860-61	133	1906-07	1910-11	267
1861-62	1865-66	179	1911-12	1915-16	288
1866-67	1870-71	182	1916-17	1920-21	397
1871-72	1875-76	141	1921-22	1925-26	413
1876-77	1881-81	211	1926-27	1930-31	362
1881-82	1885-86	148	1931-32	1935-36	213
1886-87	1890-91	156			

Though statistics of prices are available from 1800, yet those based on official records are available only from 1851-52. And here again much reliance cannot however be placed on figures previous to 1875-76, but they will serve to indicate the general course of prices during this period. These figures show that 1852 marked the end of a series of years of very low prices. This period recorded the lowest price level (Rs. 59 per garce for paddy in 1843-44) during the past one and a half centuries. In 1853, prices began to rise suddenly and appreciably and they were maintained during the next three and a half decades though there were very high prices during the years of famine and its aftermath such as 1864 to 1867 and 1876 to 1879. From 1890-91, the prices began to rise again slowly and there were years of low prices as well. 1905-06 marked the beginning of the period when prices began to rise rapidly and in a sustained manner without any fall till 1930. After a critical examination of the course of prices from the very early times, the Government have considered that the average of prices between 1860-61 and 1901-05 may be taken as the "normal price." The former marked the end of the years of depression while the latter saw the beginning of high prices.

17. In order to bring down the rates of assessment which had been imposed owing to high prices prevailing at the time of settlement or resettlement, it will be useful to study the particulars regarding the years of

settlement or resettlement of each tract and the commutation rates adopted in them. A statement showing these particulars is appended below :—

Tract.	Year of original settlement and commutation rate for paddy adopted in it.		Year of resettlement in force and the commutation rate for paddy adopted in it.		Percentage of increase in column (5) over column (3).	Percentage enhancement ordered at resettlement.	Commutation rate in column (3) as increased by percentage in column (7).	Average normal price for the years 1890-91 to 1905-06.
	Year (2)	Rate. (3)	Year. (4)	Rate. (5)				
<i>Group A.</i>								
1 Visakhapatnam (Golukonda, Sarvasiddhi and Palakonda taluks).	1889-90	RS. 105	1910-20	RS. 182	73	18½	125	116
2 East Godavari (first resettlement).	1899-00	118	1931-32	{ 258-D 252-U	119-D	18½	140	117
3 West Godavari (first resettlement).	1899-00	118	1931-32	{ 258-D 252-U	119-D	18½	140	117
4 Krishna (first resettlement).	1890-00	118	1931-32	{ 241-D 235-U	104-D	18½	140	133
5 Bellary .. .. .	1890-94	141	1923-25	{ 212-T 235-NT	50-T 60	18½ 12½-M	161-T 159-N-T	147
6 Anantapur except Kadiri taluk.	1891-98	130	1923-28	{ 212-BS 235-RS	40-BS 60-RS	12½	150	140
7 Chittoor except Vayalpad and Madanapalle taluks.	1881-86	95	1912-16	160	68	25	110	129
8 North Arcot except Tirupattur.	1881-86	95	1913-20	158	67	25	119	129
9 South Arcot—Coleroon .. .. .	1887-03	103	1917-23	180	80	30	140	130
Non-Coleroon .. .. .	.. .. .	..	.. .. .	..	..	18½	128	..
10 Salem (southern) (first resettlement).	1904-05	136	1931-35	300	127	{ Carvery. 18½ others. 18½	162 153	131
11 Tiruchirappalli except Karur (first resettlement).	1904-95	124	1923-24	221	79	18½	147	136
12 Tanjore .. .. .	1893-94	121	1923-24	221	53	31½-P	144	138
13 Mathurai .. .. .	1885-93	123	1915-19	{ 217-P 202-NP	79 64	25-N	162 154	150
14 Anjengo sub-taluk of Tirunelveli.	.. .. .	..	.. .. .	..	..	..	..	..
15 Gudalur taluk (Nilgiris).	.. .. .	..	.. .. .	..	..	..	..	..
16 Malabar .. .. .	1900-04	125	1931-34	204	135	18½	148	152
17 South Kanara .. .. .	1902-05	133	1934-35	241	81	12½	168	152
<i>Group B.</i>								
1 Visakhapatnam (Chiccacole and Ichchapur).	1877-78	83	1900-10	..	..	..	..	..
2 Chingleput .. .. .	1875-78	105	1909-11	156	48	15	121	146
3 Coimbatore .. .. .	1878-82	126	1900-13	167	} 33	{ 15	145	{ 174
4 Tiruchirappalli (Karur taluk).	1878-82	126	1909-13	167				
<i>Group C.</i>								
1 Guntur (delta) .. .. .	1867-73	..	1904-07	{ 122-D 146-U	..	..	122-D 146-U	..
2 Kurnool .. .. .	1894-60	126	1905-10	141	12	..	141	162
3 Kadiri taluk .. .. .	1873-81	126	1907-12	141	} 12	..	141	150
4 Cuddapah .. .. .	1873-81	124	1907-12	141				
5 Chittoor (Vayalpad and Madanapalle taluks).	1873-81	126	1907-12	141				
6 Nellore .. .. .	1866-73	107	1906-07	143	34	18½	127	137
7 North Arcot (Tirupattur).	1871-73	92	1905-07	143	} 56	12½	104	131
8 Salem (North) .. .. .	1871-73	92	1905-07	143				
9 Tirunelveli (except Anjengo).	1872-79	110	1908-12	154	} 40	{ 12½	124	{ 162
10 Ramnad .. .. .	1372-79	110	1911-13	154				
11 Nilgiris (except Gudalur).	.. .. .	..	.. .. .	..	..	..	..	..

\* Reclassification of soils.  
 D = Delta. U = Upland. T = Tungabhadra. NT = Non-Tungabhadra. P = Periyar.  
 N = Non-Teriyar. BS = Blue soil. RS = Red soil.

In the light of these statistics, it will next be considered whether the grouping of the eleven tracts under ' C ' is in any way in equitable.

18. *Items 6, 8, 9 and 10 (Tirunelveli, Ramnad, Nellore and Salem North).*—The existing rates of assessment which will be continued even under the present proposal are those fixed at the first resettlement of the districts which took place between 1908-12, 1911-13, 1906-07 and 1905-07. At these resettlements, owing to the rise in prices, percentage enhancements were imposed over the previous rates fixed at the initial settlements which were conducted in years prior to 1875. These old rates were low, since they were based on prices that prevailed in years before 1875, which were years of low prices. Though there was substantial rise in prices subsequently, resulting in a corresponding increase in the commutation rates at the time of the resettlement, the enhancement over the old assessment rates was not made to the full measure of the increase in prices. The increase in the rates of assessment was restricted to a small percentage, after making allowance for increased cost of living and promoting a higher standard of life. The existing rates of assessment are thus really based on the previous rates of commutation increased by the percentage enhancement imposed at the resettlement. For these four districts, the old commutation rates were Rs. 110 (Tirunelveli and Ramnad), Rs. 107 and 92, respectively. The percentage enhancements at the resettlements were 12½ per cent in respect of Tirunelveli, Ramnad and Salem (northern taluks) and 18¾ per cent in the case of Nellore. With this increase, the commutation rates come to Rs. 124 for Tirunelveli and Ramnad, 127 for Nellore and Rs. 104 for Salem (northern taluks) and these are the bases of the existing rates of assessment. But the average normal price for the years 1865-1905 for these districts is Rs. 162, Rs. 137 and Rs. 131, respectively. These increased commutation rates are thus lower than the average and normal price. They compare favourably also with the commutation rates of districts in Group A even after the existing rates in them are reduced with reference to the present proposal. For example, the commutation rates for Godavari, Krishna, Tanjore and Tiruchirappalli adopted at the initial settlements are Rs. 118, Rs. 118, Rs. 121 and Rs. 124, respectively. It will thus be seen that the retention of the resettlement rates in the districts of Tirunelveli, Ramnad and Salem (northern taluks) is justified.

19. It will be next considered whether, on merits, these districts require any concession. Tirunelveli and Ramnad districts have now the heaviest rates of assessment in the whole province. The rates vary from Rs. 15 (for single-crop wet land) to Rs. 2-8-0 whereas the maximum rates in other equally fertile districts are Rs. 13-12-0 (Coimbatore), Rs. 10-10-0 (Tanjore, Tiruchirappalli, East Godavari, West Godavari and Krishna). The average wet rate in Tirunelveli is Rs. 9-14-8 an acre as against Rs. 8-15-4 in East Godavari, Rs. 7-7-0 in West Godavari, Rs. 7-12-3 in Krishna and Rs. 8-5-1 in Tanjore. This variation in the wet rates will be further increased when the existing rates in the latter set of districts are reduced to their old levels under the present proposal. But the apparently high rates in Tirunelveli are not unjustified in the circumstances referred to below. The rates on wet lands are fixed with reference to three main factors, (1) gross outturn, (2) deductions due to the vicissitudes of the season and the cultivation expenses and (3) level of prices. There is no variation in respect of item (2) in Tirunelveli and other equally fertile districts. The deductions for the vicissitudes of the season are generally uniform in similar tracts. For Tirunelveli and similar tracts with good irrigation facilities, the percentage

deduction allowed is only 10. Cultivation expenses vary from field to field and from person to person. Any increase in the cost of cultivation results in corresponding increase in the yield. This item may therefore be ignored. The other two factors contribute to the difference in rates. The outturn in Tirunelveli is higher than in other similar tracts. The supply in the Thanbraparni river is generally never failing. Though it is said that this river does not carry such rich silt as the Godavari or the Krishna, yet the soil in Tirunelveli is exceptionally good. It is stated that the valley derives much of its fertility from its sub-soil of stiff yellow clay, which effectually prevents all soakage and keeps the water, vegetable matter and manure in suspension near the surface. Wet cultivation is highly developed in this tract owing to considerable facilities for green-leaf manures. The price level also in this district is comparatively high. The statement below will bring out the variations clearly:—

District.	Outturn of lands of IV-I classification (best land for wet)	Average prices of paddy per garce of 3200 Madras measure, for the decades ending.					
		1885-86.	1895-96.	1905-06.	1915-16.	1925-26.	1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	RS.
Tirunelveli .. ..	1,200	147	187	192	284	405	278
East Godavari .. ..	900	..	..	178	261	577	232
West Godavari .. ..	900	..	..	..	..	..	235
Krishna .. ..	900	..	..	180	250	339	241
Tanjore .. ..	900	..	..	183	254	370	259
Tiruchirappalli .. ..	900	..	..	192	285	410	291
Matnurai .. ..	1,000	140	168	191	273	417	302
Coimbatore .. ..	1,200	178	178	186	239	449	326

The above figures justify the present rate for Tirunelveli district and also higher rates than in other tracts in future.

20. Rannad district has now the same rates of assessment as Tirunelveli. There are only two ryotwari taluks—Sattur and Srivilliputtur. Originally, they were included in Tirunelveli district and the rates are, therefore, based on those in that district. Though, in money rate tables, rates of Rs. 15 and Rs. 13 are found noted for Rannad district, there are no lands under those rates. The highest rates actually prevailing are Rs. 10-4-0 (Srivilliputtur) and Rs. 8-8-0 (Sattur). These lands are under third-class sources of irrigation. In view of the good supply in these sources owing to their proximity to the hills, and the fairly good soil in these taluks, the rates are justified. The lands in Srivilliputtur and Watrap areas have a high lease value and the maximum existing rate is not at all unjustified.

21. Nellore and Salem (North) do not have, even now, very high rates of assessment. The highest rates are Rs. 9 and Rs. 10-12-0, respectively, while the highest rates in Guntur, Godavari, Krishna, Kurnool, Tanjore, Tiruchirappalli and Coimbatore are Rs. 9, Rs. 10-10-0, Rs. 10-10-0, Rs. 10, Rs. 10-10-0, Rs. 10-10-0 and Rs. 13-12-0, respectively. Even after the existing rates in those districts are reduced with reference to the present proposal, the rates in these districts will not vary appreciably from those in Nellore and Salem.

22. Thus, on merits, there is no ground for a modification in grouping in respect of these four districts. It is, however, noted that in working out the rates at the resettlement of the Tirunelveli district, the normal procedure was not adopted with the result that the percentage enhancement over the old rates was higher than that ordered. Usually, the second-crop charge under a first-class source is compounded only at half the single-crop wet rate. But, in the Tirunelveli district, at the original settlement, it was compounded at two-thirds of the single-crop rate, since the ryots were previously accustomed even to pay full rates for second-crop cultivation. Thus in the original settlement, the highest wet rate for double-crop lands was fixed on this basis as Rs. 20 (Rs. 12 the highest wet rate on single-crop land plus two-thirds of Rs. 12). At the resettlement, the unusual procedure of compounding the second-crop charge at two-thirds of the single-crop charge was changed to bring it in conformity with the usual procedure in vogue in other districts of compounding at half the single-crop rate. A percentage enhancement of  $12\frac{1}{2}$  per cent was ordered at the resettlement due to rise in prices. As there was practically no single-crop land under first-class sources, the Settlement Officer proposed to apply the enhancement directly to the double-crop rate and to work out the single-crop rate from the enhanced double-crop rate in such a way as to make the double-crop rate represent one and a half times the single-crop rate and not one and two-thirds times as in the original settlement. The old double-crop rate of Rs. 20 was increased by  $12\frac{1}{2}$  per cent to Rs. 22-8-0 and two-thirds of this (Rs. 15) was adopted as the single-crop rate, so that one and a half times the single-crop rate may work out to double-crop rate of Rs. 22-8-0. The single-crop rate of Rs. 15 thus arrived at represented an increase of 25 per cent over the previous corresponding rate. Though the rate of compounding was thus brought into conformity with the practice in other districts, there was no substantial benefit to the ryots by this change. If compounding at two-thirds of the single-crop rate in Tirunelveli district alone was considered as a novel procedure, the old double-crop rate should have been reduced to one and a half times the old single-crop rate straightaway, before enhancement. At any rate, during the resettlement, the single-crop rate might have been enhanced by  $12\frac{1}{2}$  per cent and the double-crop rate worked out at one and a half times the revised single-crop rate. If this had been done, the rates would have been—

Single-crop—Rs. 13-8-0.

Double-crop wet—Rs. 20-4-0.

This was perhaps not done since it would have involved loss of revenue. However, it does not seem unreasonable now to rectify this anomaly and to revise the rates as stated above. If this is done, the rates in Tirunelveli will be brought more or less on a level with the rates in similar tracts elsewhere. The rates under the other taluqs also may be reduced on the same principle if they are also based on the application of the percentage enhancement direct to the double-crop rate. In the remaining cases, the rates may be adjusted so as to present an even gradation.

23. In Guntur, Kurnool and Cuddapah districts out of the remaining tracts (Items Nos. 1, 2 and 4), the existing rates which will remain unaffected were fixed at their first resettlements which took place in years of 1904-07, 1905-10 and 1907-12. There was no percentage enhancement imposed over the old rates. The tracts were reclassified. The rates of assessment were

based on the new classification of the soils and the prices that prevailed in the period between about 1880 and 1904. In these cases, the resettlement was really an initial settlement. Even on merits, these districts do not require any concession. The prevailing rates in them are not high. The highest rates in these districts are Rs. 9, Rs. 10 and Rs. 10 respectively and are not higher than the rates in most of the similar tracts in Group A. These existing rates will not vary considerably with the rates in Group A districts even after their reduction to their former level. For example, the highest rate (for IV-I in Godavari, Krishna, Tanjore, Tiruchirappalli, after reduction will be Rs. 9. The variation in the two sets of rates is slight and even this can be justified owing to the comparatively higher level of prices in the three districts.

24. The remaining tracts, barring the Nilgiris and Chittoor are taluks transferred from one district to another for administrative purposes. When such transfers were effected, the tracts retained their old rates of assessment without their being assimilated to those prevailing in the districts to which they were transferred. This was due to the reason that during the currency of the settlement, the rates could not be revised. In some of these cases, the rates vary appreciably from those in the remaining portions of the district. The statement below will show the outturns and the rates of assessment in such tracts compared with those in the remaining portions of the district:—

Names of the taluk. (1)	First class wet.			Second class wet.			Fifth class wet.					
	Outturn. (2)	Rates. (3)		Outturn. (4)	Rates. (5)		Outturn. (6)	Rates. (7)				
		Rs.	A.		P.	Rs.		A.	P.	Rs.	A.	P.
<b>North Arcot district—</b>												
Tirupattur IV-I .. .. .	..	10	12	0	960	9	8	0	..	6	4	0
Tiruvannamalai .. .. .	..	..	..	..	1,000	10	11	0	..	7	2	0
Other taluks .. .. .	1,200	10	0	0	1,150	9	6	0	..	7	8	0
<b>Anantapur district—</b>												
Kadiri .. .. .	..	..	..	..	1,150	9	6	0	..	6	0	0
<b>Other taluks—</b>												
Red soil .. .. .	..	..	..	..	1,200	* 10	2	0	..	6	12	0
Black soil .. .. .	..	..	..	..	1,150	† 9	9	0	925	6	3	0
									87C	6	12	0
<b>Guntur district—</b>												
Ongole .. .. .	850	9	8	0	..	8	14	0	..	6	0	0
Vinukonda .. .. .	1,100	8	0	0	..	7	0	0	..	..	..	..
Delta .. .. .	900	9	0	0	..	8	0	0	..	..	..	..
<b>Tiruchirappalli district—</b>												
Musiri .. .. .	..	..	..	..	960	10	11	0	..	7	1	0
Karur .. .. .	1,200	13	12	0	1,000	11	8	0	..	..	..	..
Tiruchirappalli (Delta) ..	900	10	10	0	..	9	8	0	..	..	..	..

\*For 16 villages transferred from Gooty.

† Remaining taluks.

The rates in Ongole taluk, as compared with those in other taluks of Guntur district are striking. These rates are higher than those on even the best delta lands in Tenali taluk. Outturns in the two tracts do not justify the higher rates for Ongole. The high rates in Ongole were based on the money rate tables of Nellore district. In the proposals for the resettlement of Nellore district, the percentage enhancement for Ongole taluk was to some extent influenced by the consideration of its impending transfer to Guntur district which had also the Resettlement at about the same time. In spite of this expressed intention of the Settlement Officer, the resulting rates in the two tracts vary as noted above. The wet rates in Ongole may be reduced to correspond to those in Guntur delta.

As regards the dry rates of Ongole taluk the same inequality is noticed as shown below :—

Rates on III—Inland in I group villages.

Tract.	Outturn.			Rate per acre.
	Ragl.	Cumbu.	Cholam.	
(1)	(2)	(3)	(4)	(5)
				RS. A. P.
Ongole (non-coastal villages) .. .. .		325	325	4 12 0
Do. (Coastal villages) .. .. .		325	325	4 0 0
Guntur (upland)—Palnad and Sattanapalle taluks.		..	440	3 10 0
Do. Guntur, Narasarpot, Bapatla and Tenali taluks.		..	440	3 12 0
Do. Delta .. .. .		..	330	2 8 0
Do. Vinukonda taluk .. .. .		300	..	2 8 0

There is no justification for the rates in Ongole to exceed those in Guntur upland taluks. The dry rates may therefore be reduced to those prevailing in Guntur Upland.

Tiruppattur and Tiruvannamalai have higher rates than the remaining portions of the North Arcot district. The rates in these two taluks were based on the rates of Salem (north) and South Arcot respectively, since they had been included in those districts previously. The rates in Tiruppattur for the lands under first and second-class sources are higher than those for similar lands in North Arcot. Similarly the rates in Tiruvannamalai for lands under first to fourth-class sources are higher than those in the North Arcot district. Though there was not any appreciable variation in commutation rates adopted at the initial settlement and resettlements these three tracts have different rates. The reason for this variation is not evident. It is not unlikely that the rates in Salem and South Arcot were influenced by the comparatively high productive value of the lands under the Cauvery in Salem district and the Coleroon in the South Arcot district. Whatever might have been the basis for the different rates, there is now no sufficient reason to maintain this difference. These two taluks are similar to other taluks. The trend of prices in a recent period of six years in the last two decades which is noted below shows that the variation is getting less marked than before :—

(1)	Rice—Second sort (In Imperial maund).					
	Average prices for three years.			Average prices for three years.		
	1923-29.	1929-30.	1930-31.	1935-36.	1936-37.	1937-38.
	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
Tiruppattur .. .. .	7.69	6.90	4.65	4.14	3.89	4.02
Vellore .. .. .	6.78	5.97	4.00	4.01	4.18	4.05
Wandiwash .. .. .	5.63	4.70	3.60	3.38	3.44	3.42
Tiruvannamalai .. .. .	7.41	5.48	3.81	3.62	3.30	3.09
Polur .. .. .	6.15	5.53	3.74	3.47	3.10	3.29

The variation in the existing rates will be further increased under the present proposal. North Arcot proper except Tiruppattur comes under Group A and hence the entire enhancement at the Resettlement would be cancelled. The reason for this difference in grouping is due to the slight difference in the periods of resettlement. Tiruppattur was resettled along with Salem North in 1906-07 with Rs. 1.43 as the commutation rate based on prices of twenty

years before 1902-03. The resettlement of North Arcot was in 1913-20 with Rs. 158 as the commutation rate based on prices of twenty years before 1915-16. Since 1905-06 has been adopted as the basis for working out the present proposal, the latter was classed under group A while Tiruppattur was retained in Group 'C'. To equalize the incidence in these tracts Tiruppattur may be afforded some relief or the relief given to North Arcot may be reduced slightly. The latter course is preferable. Under the proposal the entire enhancement will be cancelled and the district will revert to the rates fixed at the initial settlement in 1881-86 on the commutation rate of Rs. 95. The rate is low when compared with the normal price fixed on the average price of normal years between 1865-1905, that is, Rs. 129. When the normal price itself is Rs. 129 it is not justifiable to continue the rates fixed on the commutation rate of Rs. 95. It is therefore equitable to bring down the grouping of North Arcot to Group B in which case the percentage enhancement will be reduced by 50 per cent. The resultant rates will be equitable. On the basis of these rates, the rates in Tiruppattur and Tiruvannamalai may be revised. In that case, the rates will be fixed as follows:—

IV-I	First class.		Second class.		Third class.		Fourth class.		Fifth class.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Present rate	..	10 0 0	9 6 0	8 12 0	8 2 0	7 8 0				
Proposal rate	..	9 0 0	8 7 0	7 14 0	7 5 0	6 12 0				

The rates in respect of the remaining tarams may be worked out on the same principles.

*Kadiri.*—This was originally included in Cuddapah district but later on transferred to Anantapur. The existing rates in Kadiri are lower than those fixed in Anantapur district. This difference will be equalized under the proposal. Anantapur district is under group A so that the entire enhancement at the resettlement will be cancelled. If this is done the rates in Anantapur will be more or less similar to those in Kadiri.

*Chittoor.*—This district was formed by taking Chittoor, Chandragiri and Palamaner taluks from North Arcot district and Vayalpad and Madanapalle from Cuddapah district. The existing rates in Chittoor and Chandragiri are higher than in Madanapalle and Vayalpad taluks. The difference reflects fairly accurately the relative merits of the two tracts. After the proposal, the rates in Chittoor and Chandragiri will become lower than those in Vayalpad and Madanapalle. It is due to the fact that Chittoor and Chandragiri have been included in Group A while Vayalpad and Madanapalle have been retained in Group C. The difference in treatment in the matter of grouping is due to the different periods of resettlement. Vayalpad and Madanapalle taluks along with other taluks of Cuddapah district were resettled between 1907 and 1912 with Rs. 141 as the commutation rate based on the prices of twenty non-famine years before 1904-05. The resettlement of Chittoor proper was taken up in the very next year and it was conducted between 1912 and 1916 on the basis of prices for twenty years before 1910-11. Since 1905-06 was adopted as the basis for calculation, Chittoor proper was included in Group A while the other taluks were retained in Group C. There can be no doubt that Vayalpad and Chandragiri are not in any way better than the Chittoor and Chandragiri taluks in point of fertility. Such being the case it will be inequitable to have higher rates for Vayalpad and Madanapalle. For the reasons pointed out in the case of North Arcot,



Chittoor proper may be transferred to Group B in which case the percentage enhancement at the resettlement will be reduced by 50 per cent. There will then be a fairer incidence of the burden. The rates on IV-I lands in the two sets of taluks would then be as follows :—

	Source.				
	First class.	Second class.	Third class.	Fourth class.	Fifth class.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<b>Chittoor and Chandragiri—</b>					
Present rate ..	10 0 0	9 6 0	8 12 0	8 2 0	7 8 0
Proposed rate ..	9 0 0	8 7 0	7 14 0	7 5 0	6 12 0
<b>Vayalpad and Madanapalle—</b>					
Present rate ..	..	9 0 0	8 0 0	7 0 0	6 0 0
Proposed rate ..	..	9 0 0	8 0 0	7 0 0	6 0 0

Though the rates under second and third class sources are higher in Vayalpad and Madanapalle taluks even after the proposed change, the difference is not much. Under fourth and fifth class sources, the rates in Vayalpad and Madanapalle taluk are lower than those in the other two taluks. There is thus no need to equalize the rates of assessment in the two sets of taluks as was proposed in respect of Tiruppattur and Tiruvannamalai taluks in North Arcot district.

*The Nilgiris.*—The conditions in this district are peculiar from those in other districts. The bulk of the cultivation is under special crops, such as coffee, tea, rubber, cinchona, etc., which enjoy comparatively favourable rates. The cultivation of ordinary crops is insignificant. So the present grouping may be retained.

25. The effect of this proposal is to restore in the districts classed under Group A the old rates of assessment fixed at the initial settlements. In the case of some of these tracts, namely, Chittoor, Vayalpad, Madanapalle, North Arcot except Tiruppattur, South Arcot and Mathurai which were settled in very early periods, the rates were fixed on very low commutation rates. If these old rates are restored in spite of the increase in prices since then, these districts will have an undue advantage over others. In these districts, even the normal price worked out on an average of 45 years prior to 1905, is comparatively high. It does not seem to be equitable to allow these districts to revert to rates fixed on very low commutation rates. The statement below will show the undue advantage in favour of some of these districts :—

Tract.	Year of settlement.	Commutation rate of original settlement.	Average normal price.
1 Chittoor except Vayalpad and Madanapalle.	1881-86	95	129*
2 North Arcot except Tiruppattur .. ..	1881-86	95	129
3 South Arcot .. .. .	1882-83	108	130
4 Mathurai .. .. .	1885-93	123	159

\* North Arcot figure.

It has already been proposed that for this reason Chittoor and North Arcot may be taken to Group B. For the same reasons South Arcot and Mathurai may also be placed in Group B.

26. Even after giving effect to the above proposals, the resultant rates in the different districts may still present inequalities in incidence to some extent. This is due to the fact that the revised rates in each district would be based on the prices that prevailed in different sets of years according to the year of settlement or resettlement. If an ideal equality in incidence is to be arrived at, the rates have to be adjusted to the prices of the same set of years. After a close study of the trend of prices for a series of years the Government have considered that the average price based on the prices of the years from 1860-1905 may be taken as the normal price on which a standard rate of assessment may be based. If the rates in all districts are to be revised with reference to this normal price, it will involve a recasting of the rates in each district, entailing considerable labour without any corresponding advantage. Further, the prices of the earlier years cannot be considered to be absolutely correct and it does not seem desirable to work out new rates entirely on the basis of those prices ignoring altogether the prices on which settlement officers fixed the rates at the time of settlement and resettlement. The adjustments of rates proposed above thus represent the most practicable way of eliminating inequalities in incidence with reference to broad principles.

27. *Incidence of the assessments as revised.*—The incidence of the burden of assessment in the different districts is now closely examined to see whether any relief may be given to individual cases where necessary. The following statement shows comparatively for each tract, the outturn per acre for land of IV-1 soil, the money rates as they now exist and as proposed and the percentage which the rates bear to the yield:—

Tract.	Outturn in M.M.	Comm-utation rate.	Yield in terms of rupees.	Present rate.	Proposed rate.	Percent- age of assess- ment to yield.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		rs	Rs.	Rs. A. P.	Rs. A. P.	
<b>Group A—</b>						
No first class.						
1 Golugonda, etc., taluks of Visakha- patnam.						
2 East Godavari .. .. .	900	118	33	10 10 0	9 0 0	27.2
3 West Godavari .. .. .	900	118	33	10 10 0	9 0 0	27.2
4 Krishna .. .. .	900	118	33	10 10 0	9 0 0	27.2
5 Bellary .. .. .	1,200	141	53	13 0 0	11 0 0	20.8
6 Anantapur (second class) .. .. .	1,150	130	50	1 2 0	9 0 0	13.0
7 Salem (South) (second class) .. .. .	980	139	41	12 12 0	10 12 0	20.2
				(First class)		
				10 11 0	9 8 0	23.1
				(second class)		
8 Tiruchirappalli .. .. .	900	124	35	10 10 0	9 0 0	25.7
9 Tanjore .. .. .	900	121	34	10 10 0	9 0 3	26.5
10 Anjengo .. .. .						
11 Gudalur .. .. .						
12 Malabar .. .. .						
13 South Kanara .. .. .						
No first class sources and no IV-1.						
<b>Group B—</b>						
1 Chittoor except Vayalpad and Madanapalle.	1,200	107	40	10 0 0	9 0 0	22.5
2 North Arcot except Tirupattur .. .. .	1,200	107	40	10 0 0	9 0 0	22.5
3 South Arcot (Coleroon) .. .. .	1,100	124	43	11 11 0	10 3 0	23.7
(Non-Coleroon) .. .. .	1,100	118	41	10 11 0	9 13 0	23.9
4 Mathurai (Periyar) .. .. .	1,000	143	45	11 14 0	10 7 0	23.0
5 Chingleput and Ichchapur taluks of Vizakhapatnam.						
6 Chingleput (third class) .. .. .	840	113	30	7 4 0	6 13 0	22.7
7 Coimbatore .. .. .	1,200	135	51	13 12 0	12 14 0	25.2
8 Karur taluk .. .. .	1,200	135	51	13 12 0	12 14 0	25.2
<b>Group C—</b>						
1 Guntur .. .. .	900	122	34	9 0 9	9 0 0	26.5
2 Kurnool .. .. .	1,200	141	53	10 0 0	10 0 0	19.0
3 Nellore .. .. .	850	127	34	9 8 0	9 8 0	25.0
4 Kadiri taluk (second class) .. .. .	1,150	141	51	9 0 0	9 0 0	8.0
5 Cuddappah .. .. .	1,200	141	53	10 0 0	10 0 0	19.0
6 Vayalpad and Madanapalle taluks .. .. .	1,150	141	51	9 0 0	9 0 0	19.0
7 Tirupattur (second class) .. .. .	980	104	51	9 8 0	8 7 0	27.2
8 Salem, North .. .. .	980	104	31	9 8 0	9 8 0	29.4
9 Tirunelveli .. .. .	1,200	124	47	15 0 0	13 8 0	23.9
10 Rannad .. .. .	1,200	124	47	15 0 0	13 8 0	23.9

For purposes of comparing the incidence, the tracts may be considered as falling under three groups as shown below:—

	Percentage of assessment to yield.
<b>I. Delta tracts—</b>	
1 East Godavari .. .. .	27.2
2 West Godavari .. .. .	27.2
3 Krishna .. .. .	27.2
4 Guntur .. .. .	26.5
5 Nellore .. .. .	25.0
6 Tanjore .. .. .	26.5
7 Tiruchirappalli .. .. .	25.7
<b>II. Non-delta areas which have good irrigation facilities—</b>	
1 Salem (South) First class .. .. .	26.2
Do. Second class .. .. .	23.1
2 Mathurai .. .. .	23.0
3 Ramnad .. .. .	28.9
4 Tirunelveli .. .. .	28.9
5 Chingleput .. .. .	22.7
6 South Arcot .. .. .	23.9
7 Coimbatore .. .. .	25.2
<b>III. Tracts which have not good sources of irrigation—</b>	
1 Anantapur .. .. .	18.0
2 Kurnool .. .. .	19.0
3 Bellary .. .. .	20.8
4 Cuddapah .. .. .	19.0
5 Chittoor except Vayalpad and Madanapalle .. .. .	22.5
6 North Arcot except Tirupattur .. .. .	22.5
7 Salem (North taluks) .. .. .	29.4
8 Kadiiri taluk .. .. .	18.0
9 Vayalpad and Madanapalle .. .. .	19.6
10 Tirupattur .. .. .	27.2

It is seen that the tracts under Group I will have more or less equal rates of assessment if the proposals made above are given effect to. The percentage varies from 25.0 to 27.2. There is thus no district in this group which may be said to have inequitable rate. In Group II, the percentage varies from 22.0 to 28.9. In Group III, the percentage varies from 18 to 29.4. A higher incidence is noticed in respect of Salem (northern taluks). In Salem South the percentage for second-class sources is 22 whereas it is 29.4 in Salem North. The rates for the northern and southern taluks however will be the same, after the enhancement in the southern taluks is cancelled. The higher percentage of incidence in Salem (northern taluks) is due not because the outturn is lower (it is the same, 960 Madras measures in both the tracts). It is due to the fact that the commutation rate adopted for Salem North is very low being only Rs. 104 as the resettlement was done in 1905-07, whereas the commutation rate for Salem South is Rs. 136. Hence no change is necessary in respect of the northern taluks.

28. The effect of these proposals is to base the revised rates of assessment on very reasonable levels of commutation prices. These levels are so low that there will be no chance of the prices in future years going below even these levels. As an illustration, it may be seen that the highest commutation rate occurring in these proposals, that is, Rs. 141 per garce in Bellary works out to a rate of about 23 Madras measures of paddy per rupee. Taking another district, for instance, Tanjore, the revised rates will be

on the basis of a price of 26 Madras measures per rupee. The lowest commutation rate of Rs. 105 in Visakhapatnam district works out to a price of 30 Madras measures per rupee. The present and revised rates under these proposals for the best wet land (IV-I) under a first-class source of irrigation are shown in the following statement:—

Tract.	Present rate.			Revised rate.		
	RS.	A.	P.	RS.	A.	P.
1 Ramnad and Tirunelveli .. .. .	15	0	0	13	8	0
2 Coimbatore and Karur in Trichinopoly district.	13	12	0	12	14	0
3 Bellary .. .. .	13	0	0	11	0	0
4 Southern taluks of Salem—lands under Cauvery channels .. .. .	12	12	0	10	12	0
5 Mathurai .. .. .	11	14	0	10	7	0
6 South Arcot (Coleroon) .. .. .	11	11	0	10	3	0
7 Salem (northern taluks) .. .. .	10	12	0	10	12	0
8 Tirupattur in North Arcot district .. .. .	10	12	0	9	0	0
9 Tiruvannamalai—II class .. .. .	10	11	0	8	7	0
10 Tiruchirappalli, Tanjore, Krishna and Godavari .. .. .	10	10	0	9	0	0
11 Kurnool, Cuddapah except Rayachoti taluk, Chingleput, Chittoor and North Arcot (except Tirupattur and Tiruvannamalai) .. .. .	10	0	0	9	0	0
12 Ongole taluk in Guntur district .. .. .	9	8	0	9	0	0
13 Nellore .. .. .	9	8	0	9	8	0
14 Guntur .. .. .	9	0	0	9	0	0
15 Vinukonda taluk in Guntur .. .. .	8	0	0	8	0	0

In the case of dry and manavari lands also, the same principles have been adopted and the enhancements imposed at the resettlements due to rise in prices have been cancelled in whole or in part. The result of this revision is exhibited below. For dry lands, III-I soil, that is, black stiff clay, is regarded as the most productive. The existing and proposed rates in respect of such lands in all the districts are shown below:—

Tract.	Present rate.			Proposed rate.		
	RS.	A.	P.	RS.	A.	P.
1 Godavari upland portion .. .. .	5	1	0	4	8	0
2 Guntur district, Ongole taluk (except coastal villages) .. .. .	4	12	0	3	12	0
3 Nellore district (Nellore, Gudur, Kandukur and Kavali) .. .. .	4	8	0	4	8	0
4 Guntur district (Ongole coastal villages) .. .. .	4	0	0	3	10	0
5 Nellore district (Rapur, etc taluks) .. .. .	4	0	0	4	0	0
6 Kurnool, Koilkuntla taluk, Cuddapah (all taluks except Rayachoti) .. .. .	4	0	0	4	0	0
7 South Arcot (Non-Coleroon) .. .. .	4	0	0	3	13	0
8 Guntur Upland—3 taluks .. .. .	3	12	0	3	12	0
9 Guntur Upland—2 taluks .. .. .	3	10	0	3	10	0
10 Visakhapatnam .. .. .	3	9	0	3	0	0
11 Godavari and Krishna deltas .. .. .	3	8	0	3	2	0
12 Tanjore and Tiruchirappalli .. .. .	3	8	0	3	0	0
13 North Arcot excluding Tirupattur and Tiruvannamalai .. .. .	3	8	0	3	3	0
14 Salem South .. .. .	3	2	0	2	12	0
15 Kurnool (3 taluks) .. .. .	3	0	0	3	0	0
16 Anantapur and Bellary (black-soil taluks) .. .. .	2	13	0	2	7	0
17 Mathurai .. .. .	2	12	0	2	9	0
18 Chingleput .. .. .	2	12	0	2	10	0
19 Tiruchirappalli—Kadarambam .. .. .	2	8	0	2	4	0
20 Bellary (redsoil taluks) .. .. .	2	8	0	2	4	0
21 Chittoor and Chandragiri taluks .. .. .	2	8	0	2	6	0
22 Guntur (delta and Vinukonda taluk) and Kurnool proper .. .. .	2	8	0	2	8	0
23 Mathurai (Kodaikanal taluk) .. .. .	2	6	0	2	3	0
24 Coimbatore and Karur taluk .. .. .	2	4	0	2	2	0
25 Anantapur (redsoil) .. .. .	2	0	0	1	12	0
26 Salem North .. .. .	2	0	0	2	0	0
27 Chittoor (Madanagalle and Vayalpad taluk) .. .. .	2	0	0	2	0	0
28 Tirunelveli and Ramnad .. .. .	1	11	0	1	11	0

\* Limited to Ragi for the first three trams.

29. The financial results of these proposals are now examined. The Board while reporting on the proposed Land Revenue Bill in 1939 stated that the result of the scheme would be a loss of about Rs. 57 lakhs. The modifications proposed by me will result in a saving of Rs. 6,81,152 due to the transfer of four tracts from Schedule A to Schedule B. As regards reductions in the rates of assessment proposed for Tirunelveli and Rannad districts, Ongole taluk in Guntur district and Tiruppattur and Tiruvannamalai taluks in North Arcot district, it is not possible to work out the financial effect, as they entail the revision of the entire scale of rates and the calculation of the assessments on the actual extents under each taram for which details are not readily available. However, the reductions on this account will not exceed the sum of Rs. 6.81 lakhs saved by the transfer of four tracts from Group A to Group B. Even allowing for a variation of Rs. 3 lakhs when actual figures are worked out, the net loss on account of these proposals may be placed at Rs. 60 lakhs roughly.

The charge for water was not increased on account of the rise in prices except in the districts of East and West Godavari, Krishna and parts of Guntur. In these areas, the basic water-rate was raised in 1931-32 by 25 per cent from Rs. 5 to Rs. 6-4-0. It is equitable to reduce the water-rate to the previous level of Rs. 5 in these districts, when the percentage enhancements are being cancelled. The cost of this proposal is estimated at Rs. 10 lakhs.

30. Another suggestion, namely, the levy of a sales tax on the sale of surplus produce by the agriculturists is under the consideration of the Government.

#### CHAPTER IV.

##### MAIN RECOMMENDATION.

The land revenue system has been the subject of criticism from time to time. As has been pointed out already in paragraphs 38 to 43 of Chapter II, the main defects are briefly as follows :—

(1) The system is not progressive in that the burden is not distributed equitably among the different classes of landowners. Persons with large holdings pay the same rate of assessment as the owners having small extents of land. The richer classes do not bear any additional burden of taxation.

(2) The rates of assessment are fixed and inelastic. They are based on the price of staple foodgrains. If and when the prices fall below the average prices adopted for determining the assessments, there is no relief to the ryots. The land revenue is then felt as a burden.

(3) The incidence of Land Revenue is not uniform in the different districts. This is due to the fact that the rates were fixed at different periods with reference to varying commutation rates depending on the prices in these districts during the twenty years immediately preceding the year of settlement.

2. Of these, the first defect is an important one which requires remedy. The main suggestions in respect of the first defect are—

(1) Exemption of small holdings from payment of land revenue.

(2) Imposition of a low flat rate of assessment on all lands and the levy of an agricultural income-tax on incomes above a prescribed limit.

(3) Levy of enhanced rates on pattas paying more than a prescribed amount.

(4) Charge of a special rate of assessment on lands cultivated with commercial crops.

3. *First suggestion.*—The financial implication of this will be first examine if persons paying one rupee and less of land revenue are exempted from payment, the revenue which will have to be foregone will be only about 11 lakhs. According to the latest figures available, the number of pattas paying one rupee and less is 1,635,958. But a very large proportion of land revenue will be lost if exemption is given to holdings paying Rs. 10 and below. The number of such holdings is 5,606,051 (single and joint) with an aggregate assessment of Rs. 1,61,58,838. If exemption is limited to pattas of Rs. 5 and below, the loss will be much less, but the exact figures are not available and will have to be compiled from village account No. 10-I after a considerable amount of labour. The amounts shown above which have been worked out on the basis of individual pattas, will not however represent the correct amount to be foregone, because several of these pattas might be held by the same person or persons. If pattas held by the same person or persons are clubbed together, the aggregate amount payable by such person or persons will be more than 1 rupee in the first case or 10 rupees in the second case. If these pattadars are excluded, the amount to be foregone will be less than the amounts shown (about 11 lakhs in the first case and about 16 lakhs in the second case) which will be the maximum amount to be foregone.

4 It may be next considered whether this exemption is really necessary for the relief of the poor ryots. Under normal conditions the land revenue is not felt as a burden by any class of ryots. It does not form any considerable proportion of the income derived and in general it is looked upon as an item of expenditure for the cultivation of land. Even lands of poor soil when cultivated, yield sufficient to pay off the assessment without much difficulty. This will be evident from the statistics of lease values of land bearing low rates of assessment such as 2 annas and 4 annas per acre referred to in paragraph 24 of Chapter II. The difficulty is felt when there is fall in the price of foodgrains or when there is a partial or total failure of crops. In such cases the rates of assessment will have to be fixed at such low levels so that the burden may not be felt and the rules of remission will have to be liberalized. A general exemption will lead to inequalities in incidence. Among the cases eligible for exemption there may be holdings with small extents of good fertile land, while in cases not eligible for exemption, there may be holdings of large extents of poor land. For instance, if holdings paying Re. 1 and less are exempted, among the exempted cases, there may be holdings of only 50 cents bearing an assessment of Rs. 2 an acre. On the other hand, there may be holdings of 5 or 6 acres assessed at 4 annas an acre. The latter holdings will not be exempt. In the former case, it is possible to raise commercial crops and get a good income whereas in the latter case, the crops may fail or the land may have to be kept fallow. A general exemption of this sort will only result in giving a concession where it is not needed.

5 Most of the holdings are very small and uneconomic. Efficient cultivation requires consolidation of such holdings into larger units. The present proposal is not at all conducive to bring about this object. On the contrary, it will encourage the creation of smaller holdings. Wherever possible there will be a tendency to split up the holdings with a view to get exemption of tax. It is not at all desirable that such a result should be brought about.

6. Apart from these considerations it is rather difficult to carry out this proposal successfully. In spite of an elaborate system of accounts the registry is not up to date. Transfers of land are frequent and the changes of ownership are not always given effect to soon. There are several persons who have lands under more than one patta in the same village. Hence it is not an easy matter to maintain an up-to-date and correct list of persons eligible for exemption.

7. The province is predominantly agricultural. A very large proportion of population is engaged in agriculture. So from the very early times the main source of revenue to the State has been the land revenue. There are very few countries in the world in which the land-tax is not imposed on all lands.

In the circumstances stated above, the first suggestion does not afford real remedy for equalizing the burden of assessment.

8. *Second suggestion.*—The equitable adjustment of land revenue incidence is aimed at in the next suggestion, namely, the imposition of a flat rate of assessment on all lands and also the levy of a tax on agricultural income when it exceeds a prescribed limit. This has the merit of introducing the element of progression by basing the burden of the pattadar on his ability to pay. While the poor and the ordinary middle class ryots will be left with a comparatively low level of assessments, the rich will be required to bear an increased burden of taxation to the extent of their capacity. This should satisfy the very large section of the rural population while the comparatively few rich pattadars can really have no legitimate grievances against the suggestion. As has been pointed out already, they get sufficient surplus income from land which will justify an extra burden on them.

9. There can be no doubt that this system is sound in principle and has been adopted in almost all the advanced countries of Europe. Recently it was introduced in Travancore. Before this system is proposed to be introduced in this Province, it is necessary to consider the following important factors. Under the existing system of taxation, income from other sources cannot be added to the agricultural income for purpose of taxing the aggregate income since the agricultural income is exempted from payment of income-tax. Each will be a separate unit of taxation, if the agricultural income also is taxed. Among businessmen, the rich are in a very small minority; similarly the rich landowners form a very insignificant percentage of the land owning classes. A considerably large number of middle class people now escape taxation. If some agreement can be entered into between the Central and the Provincial Governments for the amalgamation of both these incomes for taxation, there will be a very large number of assesseees from middle classes. Even if a small rate of tax is imposed, the aggregate revenue will be considerable. In Travancore, this amalgamation was possible. Persons getting an income of about Rs. 1,000 from other sources and another Rs. 1,000 from land will be liable to be taxed on the aggregate income.

10. Against this suggestion it may be contended that persons paying income-tax will be taxed twice in respect of their income from land. This objection may be ignored inasmuch as the object of imposing an income-tax is only to introduce an element of progression by taxing the bigger landowners proportionately more than the small holders and as such an attempt will necessarily involve the payment of land revenue as well as the income-tax by such persons. Even in the case of the tax on other incomes now levied by the Central Government the payment of property-tax to the local authorities by the owner of a house property in addition to the income-tax, is similar to

the double taxation referred to above. In such cases, the property-tax paid is allowed as an item of expenditure before the taxable net income is arrived at. The same procedure will be followed in arriving at the net agricultural income to be taxed.

The next important factor is that this is a Province of small and middle class ryotwari landowners. About one-third of the province is zamindari. The income of the zamindars from land is considerable and almost all of them have taxable agricultural income. After the abolition of the zamindaris, such rich landholders will not be liable for this tax and consequently there will be a reduction in the number of possible assesseees under agricultural income. Among the ryotwari pattadars, only a small number will be liable for such taxation. The classification of the pattadars according to the amount of the land revenue paid is as follows :—

Pattas paying.	Number.		Assessment.	
	Separate.	Joint.	Separate. Rs.	Joint. Rs.
Rs. and less .. .. .	825,502	810,456	6,23,602	5,13,567
Between Rs. 10 and Rs. 1 ..	2,297,093	1,673,000	84,91,939	65,29,730
Do. Rs. 30 and Rs. 10 ..	314,130	508,037	89,93,769	72,04,971
Do. Rs. 50 and Rs. 30 ..	149,789	113,864	45,87,301	32,75,296
Do. Rs. 100 and Rs. 50 ..	83,228	58,931	47,74,624	25,57,052
Do. Rs. 250 and Rs. 100 ..	31,918	13,832	43,42,967	17,72,528
Do. Rs. 500 and Rs. 250 ..	7,023	2,372	22,05,569	6,59,705
Do. Rs. 1,000 and Rs. 500 ..	2,305	738	14,22,984	3,75,253
Over Rs. 1,000 .. .. .	1,353	535	15,94,634	2,60,637
Total number for the whole province ..	4,012,341	3,176,765	3,70,43,389	2,31,48,739

From the statement given above, it will be apparent that the number of rich pattadars who are likely to have income of over Rs. 2,000 will be small. In paragraph 26 of Chapter II it has been pointed out already that the average net income will be three or four times the assessment.

For the purpose of estimate, it may be taken that the persons paying Rs. 500 and above may be the possible assesseees and that their net income may be taken as four times the assessment. In that case, the average assessable income will be about two crores of rupees. The tax on it will not be very appreciable.

11. The estimate made above is based on the assumption that food crops are generally cultivated. But the commercial crops are getting increasingly popular year after year. The area under such crops is increasing steadily. These crops bring in high incomes. A large majority of middle class and rich pattadars have taken to the cultivation of commercial crops and have thus been securing fairly high incomes from their lands. It is not possible without local investigation to estimate even approximately the probable number of assesseees due to such cultivation and the taxable income. For, even ryots with a few acres of land resort to such cultivation wherever possible. In spite of comparatively large profits from such crops, they are not likely to have taxable income. Anyhow in view of the large areas under such cultivation appreciable revenue can be expected under this proposal. It is understood that a revenue of about 1½ crores was estimated under this head.

12. It may be urged against this scheme that some administrative difficulty may be felt in working it out successfully. The drawing up of a list of assesseees and the ascertainment of the taxable income will involve detailed



enquiries and calculations. Forms of returns and declarations have to be prescribed. The correctness of the declarations has to be verified. Thus there will be scope for evasion of taxation or inaccuracies in assessment. However, this is not a serious objection and in course of time, the assessment of the tax can be made with a good deal of accuracy.

13. The next important factor is that the agricultural income is not always steady but fluctuating from year to year. The yield in this Province is not generally good. It does not compare favourably with the yield in other countries. Improved methods of cultivation have not yet been adopted on a large scale. With most of the ryots, cultivation is only of a casual nature. Cultivation is not carried on on a business or commercial scale. Failure of crops is not infrequent. Only a small portion of the wet lands is protected for all seasons against any failure. The rest depends on rainfall which proves to be scanty or unseasonable every now and then. Pests also contribute now and then to the poor yield. The value of the yield is determined by the price of the raw produce. In years of low prices, the income is reduced. During the slump period between 1930 and 1940, landowners were hit hard and then cash income was reduced. Even commercial crops are subject to fluctuations in prices. The prices of some of these crops are regulated by the prices in other countries.

14. *Third suggestion.*—Another method of imposing additional burden on rich land-owners, is to levy on them an enhanced rate of assessment. This is what is contemplated in the third suggestion. Pattas paying Rs. 250 and more may be required to pay a slightly higher rate of assessment than the rest. Even among these classes, separate rates may be charged according to the size of the holding. For example pattas between Rs. 250 and 500 may without considerable difficulty pay an enhanced rate of three annas in the rupee, while the rest, i.e., those paying Rs. 500 and more may be required to pay four annas in the rupee. This procedure is similar to the graduated scales of tax imposed on higher incomes under the Income-tax Act.

The probable annual revenue under this proposal may be estimated at 14.5 lakhs of rupees as shown below :—

	Amount of assessment.	Rate of enhanced charge.	Amount.
	RS.	RS. A. P.	RS.
1 Pattas paying between Rs. 250 and 500 .. .. .	28,65,274	0 3 0	5 37,248
2 Pattas paying above Rs. 500 .. .. .	36,53,508	0 4 0	9,13,379
	65,18,782		14,50,627

This suggestion is open to objection as it may lead to fragmentation of holdings. Since the number of such holdings is not large, it will be easy to detect cases of *benami* transactions made only to evade the burden. Such evasions may be charged. *Bona fide* transfers will not be many. They are not likely to result in uneconomic holdings. The objection is not peculiar to this suggestion alone since it can also be urged against the proposal in favour of agricultural income-tax.

Administratively, this scheme is more convenient and easier to work out than the levy of agricultural income-tax. The existing village accounts are suitable to work out the increased demand on such persons without any difficulty. Village No. 10-II accounts furnish the total *taram* assessment on each patta separately. From these accounts, lists of pattas paying Rs. 250 to Rs. 500 and those paying more than Rs. 500 may be taken out and the

enhancement can be easily worked out without adopting any new registers or accounts. Even without any additional staff, the increased revenue can be secured from those who can afford to pay it. Under the present system, the total land revenue demand comprises several distinct items which are calculated separately such as local cesses, water-rates, miscellaneous revenue, charge for unauthorized cultivation, etc. The karnams are familiar with the working of the individual demand of every pattadar from such details. The village accounts are sufficiently elaborate containing these particulars. A few more additions to the existing items of revenue will not increase the work of the village officers.

Another objection to this proposal is that though it will have the effect of introducing the principle of progression to some extent, it will not go far enough to achieve this purpose fully. As it is based only on the existing rates of assessment which are very favourable for lands on which commercial crops are raised, it will result in such lands escaping the charge simply because their assessments are low, though the income from such lands will be many times better than the lands which will be liable to such surcharge.

15. *Fourth suggestion.*—It is not merely the bigger pattadars who make comparatively large profits but even ryots of small holdings who raise commercial crops on their lands are comparatively better off than the rest of the ryots. The cultivation of commercial crops is always profitable and the income derived is fairly high when compared with the cultivation of food-crops. In such cases, the assessment is only a small proportion of the average income from land. These crops can very well afford to bear higher rates of assessment without any difficulty. The cost of cultivation in these cases is much more than in the case of ordinary crops. But even allowing for such high cost of cultivation, the net income is sufficiently high to justify a small additional charge. The area under such crops is large and even a small additional levy will yield a substantial increase in the revenue. There is every justification for this extra charge, since the assessment on land was fixed on the basis that food crops would be raised. When lands are used for the cultivation of non-food crops, the ordinary rate would be inappropriate. A special charge is justifiable under Settlement principles. It is not on every land that that commercial crops can be cultivated. These crops require better soil than other crops and soil of a particular variety. So lands which are suitable for cultivation of such crops require to be given a separate classification from those on which only less profitable crops can be cultivated. The levy of special rates is only a reclassification of the land with reference to the changed conditions. Since the commercial crops are normally cultivated in rotation with ordinary food crops, the equitable course is to charge extra when such lands are cultivated with special crops. One argument against this suggestion is that it would be a tax on the enterprise or the industry of the ryot. But there is nothing wrong in principle to impose a small amount of tax on such income. It is also said that this course will prove to be a discouragement for the cultivation of such crops. But if the extra charge is small, there could be no such effect at all. As a matter of fact the imposition of excise duty on some products by the Central Government has not had the effect of reducing the area under such crops. Another objection to this suggestion is that it would involve extra work on the village officers and on the executive revenue staff and that the success of the scheme would depend on the reliability of such officers. For the economic development of a country, accurate maintenance of statistics of cultivation is indispensable. To secure the latter, the careful inspection of the fields is necessary. Even now the water-rate cases and some percentage of other cultivation are inspected by



There may be a few other crops which have to be brought under this proposal. Thus, the income from this proposal may be modestly estimated at one crore.

A low rate of tax has been suggested in view of the probable fluctuation in prices. This cannot be all be considered as burdensome or inequitable in view of the comparatively high profits from such crops. The profits on such cultivation have been referred to in paragraph 24 of Chapter II, while discussing the question of lease values.

17. Thus it will be seen that of these four suggestions made for the remedy of the main defects, the first (exemption of small holdings) is not at all suitable. The second suggestion (levy of an agricultural income-tax) may be adopted as it is a rational way of taxing the richer class of landowners. There may be administrative difficulties in working out this system, as pointed out already, but they are not insurmountable. This system is worth trying since it will tax the people who can afford to pay it. Even if an agricultural income-tax is levied, certain persons who get considerable incomes from land on account of the cultivation of commercial crops may escape taxation proportionate to their incomes if they happen to be below the taxable limit. In order to bring such cases also under adequate taxation, the levy of a crop rate as suggested above may be made. It may be contended that the imposition of an agricultural income-tax as well as a special crop rate, besides the ordinary assessment will cause considerable hardship to richer classes of pattadars. In such cases, where a person is liable to pay agricultural income-tax as well as special crop rates he may be exempted completely from payment of the special crop rate. In that case, there can be no hardship at all. The third suggestion (imposition of enhanced rates on pattas exceeding Rs. 250) will not be helpful as the additional revenue under this head will be only about Rs. 15 lakhs. It may not be possible to increase this revenue (1) by imposing any higher rates than 3 annas or 4 annas as has been suggested above or (2) by bringing down the limit for the levy of enhanced rates from Rs. 250 to Rs. 100. As regards the first proposal, the enhancement of even 3 annas or 4 annas will, together with the existing rate of assessment, come to about 7 or 8 annas in the rupee in respect of the net income of the pattadar and any further increase in the incidence will involve hardship. The second proposal also will not be feasible as in several cases pattadars paying an annual assessment of Rs. 100 will not have sufficient surplus left to bear an additional burden. In conclusion, the levy of an agricultural income-tax and a special crop rate are recommended in addition to the basic assessment on land.

18. From what has been stated above, it will be evident that it is not possible to do away with the basic on all lands. The question then is on what principle it should be based. In Travancore, the basic tax on all lands has been fixed at 14 annas an acre irrespective of the merits of various lands.

For the proper solution of this question the following considerations are relevant :—

(1) Is the basic rate to be determined arbitrarily or on some definite principle?

(2) Should there be two different rates or two sets of rates for dry and wet lands or should there be only one rate or one set rates for both dry and wet lands or should there be only one rate or one set of rates for both dry and from Government sources of irrigation?

(3) Should the flat rate or set of rates be fixed for the province as each district?

a whole or for a group of districts which have common characteristics or for

(4) If the rates are to be fixed for each district, should there be one rate or one set of rates and if the latter, how many rates should there be?

19. One uniform rate or set of rates fixed arbitrarily without reference to the individual merits of different lands would not be fair and equitable for all lands. Such a rate or set of rates would press very lightly on good lands and comparatively heavily on poorer lands. No one would be satisfied if lands, good, bad and indifferent are required to pay the same rate of assessment, however light that rate might be. In most of the countries, the rates have been based only on some definite principle or other as has been explained in paragraph 6 of Chapter III. In conformity with this procedure adopted in other countries, and to secure equitable rates on all lands, it is desirable that the rates are based on some definite principle which can be easily understood by everyone paying the land revenue. In deciding as to what principle should be adopted, the primary consideration is about the initial cost and labour in effecting the change. The existing system has been in force for nearly a century and the whole machinery is in working order. The ryots are used to it and the persons responsible for the working are perfectly familiar with it. The system involves the maintenance of a number of accounts in the villages concerned and also in the taluk and other offices. If this system is to be replaced by another, the initial cost and labour would be very considerable and it would take some years before it can be brought to a satisfactory working condition. This is a weighty consideration against any unnecessary or drastic change of the present system. Even the present system has been based on some definite principle. Originally the assessment was on the share of the gross produce. Later on it became a share of the net produce and this change was effected only with a view to benefit the poorer classes of lands. Such a procedure of basing the assessment on the net produce is one of the recognized and generally accepted methods.

The assessment was originally fixed at one-half of the net produce. But at present, the assessment is much less than the theoretical standard. This is mainly due to (1) the method of working out the rates, (2) the system of resettlements, (3) rise in prices of grains and (4) cultivation of commercial crops.

In paragraph 20 of Chapter II it was pointed out how in practice the rates of assessment could not be worked out with mathematical precision on correctly ascertained data but that they were calculated with moderation in favour of the ryots on careful estimates. The unit of assessment is a revenue field and there is a considerably large number of such fields. It is not at all possible to base the rates with reference to the merits of each individual field. Estimates could not therefore be avoided. The rates finally fixed were the result of careful enquiries in the districts by experienced Settlement Officers who had spent considerable time in those districts. Though the rates originally fixed might not represent a definite share of the net produce, yet they might be taken roughly as one-half of the net produce valued at the rates prevailing then. Subsequently at the time of Resettlement also, enquiries were conducted carefully though not in such detail as in the original settlements and the rates were revised with moderation. The enhancement was restricted only to a small percentage over the old rates on a consideration of the economic condition of the people and the rise in prices. Hence the Resettlement rates are much less than the theoretical standard.

At every subsequent resettlement, the ratio between the rates and the net produce was getting increased. Thus the system is sound in principle and in working it out, no better or more satisfactory or practical method could have been adopted.

20. There are two other main methods which may be adopted for fixing the basic rates. The first is to base the rates on the capital value of the land while the second is to determine them with reference to the rental value. These two methods are also recognized as affording a satisfactory basis for fixing the rates of assessment. For the collection of necessary particulars under both the methods, considerable time, labour and expense will be involved. In several Provinces, the rentals on lands are noted in the village accounts but in this Province this information is not available in the village records. So the statistics of leases and also those of sales have to be collected only from the records in the Sub-Registrars' offices and from local enquiries. The data collected cannot be taken to reflect correctly the merits of the lands. The sale and lease values are determined not only by the intrinsic merits of the land, but also by several other extraneous considerations. Competition due to pressure of population on land is one of the important factors which affect the lease values. The existence of any special facilities for irrigation or drainage which may have been afforded at the expense of the ryots is another factor which is taken into account for determining the lease values. The condition of the money market and the need of the seller influence, the sale values of particular lands. While such disturbing factors exist, the data cannot be considered to be thoroughly satisfactory values of the lands concerned. It is therefore necessary to sift the data carefully before they are used for the purpose.

There is one strong objection against these two proposals. The result of the proposals will be to tax the industry and the improvements effected by the ryots. The present sale values and lease values are based on the existing conditions of the land and this in turn depends on the trouble and care taken on the land previously. If the land is neglected, the yield is affected gradually. The sale or the lease values are also reduced correspondingly. The land which is efficiently cultivated improves in value. If the present value is taken as the basis of calculation, the lands which were neglected will have an unmerited benefit while lands efficiently cultivated will have to pay higher rates of tax. It will be a premium on inefficiency. Further it is the accepted principle that the ryot's improvement on lands should not be taxed. Any proposal to base the future rates of assessment on the present condition of the land will be against this well recognized principle.

21. Then the next question is how the wet lands should be treated. In Travancore even for wet lands, the same flat rate as for dry is levied but charge for water is additionally made. This charge also is one flat rate. As has been pointed out in paragraph 11 of Chapter II, a very high proportion of irrigated lands is classified as wet and pays a consolidated assessment which includes the charge for land and also for water. This system is rather peculiar and is not found to prevail largely in other countries or Provinces except in portions of Bombay. Generally land tax and charge for water are separate. The latter charge is regarded as a charge for "services rendered" and depends on the expenditure in constructing the irrigation work and in maintaining it. For theoretical and account purposes, charge for water has been separately worked out for the several classes of irrigation sources in each district, as pointed out already in paragraph 11 of Chapter II. It may now be considered whether these rates can be adopted as "charge for water" if

the existing system is to be changed and land and water for irrigation are taxed separately. If this is done, in several cases, higher rates of tax will have to be paid on wet lands and particularly on lands of poor soils and under indifferent sources of irrigation. Even if the standard water-rates now in force are adopted for this purpose a similar result will follow. These rates also are higher than the lowest wet rates in several districts. For example, in the districts of Visakhapatam and Chingleput, the shares due for water in the case of minor works are Rs. 2-15-0 and Rs. 2-15-1 respectively an acre, while the lowest wet rates are Rs. 2 and Rs. 1-8-0 respectively. Thus if the Travancore system of having a flat water-rate is to be introduced, neither of these rates can be taken as the basis. Some arbitrary rate or rates will have to be adopted. The rate or rates should be comparatively low, so that the land tax and water charge together do not exceed the existing wet rates. If they are fixed low, they will be lower than the theoretical rates for water or the standard rates. But such a rate should be lower than the existing rate fixed for water or the standard water-rate. Such low rate will prove considerably lighter for lands under good sources of irrigation. In Travancore, there are only a few projects under which water-rate is charged. But in this Province, the number of irrigation sources are very many and they differ very widely in the matter of supply of water, both in quantity and quality. This system also ignores the financial consideration in fixing the water-rate with reference to the cost incurred in the construction and maintenance of irrigation sources.

Apart from these considerations, the successful working of the proposal would involve considerable administrative difficulty. If separate water-rate is charged, almost all the wet lands would require to be inspected to see whether water was used for irrigation or not. At present, only a small percentage of single crop wet lands is inspected by the revenue staff. Under the proposal, considerably large number of such lands will have to be inspected by the revenue staff. The karnam's inspection also will require to be more thorough than at present. In a large number of cases, water will be taken only occasionally when it is required. There will be frequent representations that water was not actually taken. The revenue also is likely to be affected. In several cases, wet crops can be raised successfully without artificial irrigation if there should be timely and adequate rainfall. A large number of small irrigation tanks are helpful only in times of failure of rainfall. They are practically an insurance against failure of crops and ensure occasional wetting to the crops when necessary. If separate water-rate is charged, such lands which do not take water normally may be left without charge for water. Lands under private wells will avoid such occasional irrigation and they will not pay wet rates as at present.

Whatever may be the defect in the present system of consolidated wet assessment, it is not practicable to change it at least in the case of the lands now registered as wet. The Indian Irrigation Commission (1901-03) and the Taxation Enquiry Committee (1924-25) have both expressed their considered opinion about the desirability of continuing the present practice in the case of lands now registered as wet. The former have stated :

" This system (consolidated wet assessment) is evidently the most simple and where the area irrigated is subject only to slight changes, as in the rice flats of the Madras deltas, and the ayacuts watered by the innumerable tanks of Southern India, it is probable the best system. It has, moreover, an advantage in elasticity of application over that pursued in Northern India. The Settlement Officer in Madras and Bombay takes into account the whole circumstances of each survey field, the productiveness of the soil, its

proximity to the market, etc., and he may fix his assessment as high as Rs. 14 or as low as Rs. 2-8-0 per acre on fields which have enjoyed the same amount of irrigation."

The latter have remarked :

"It may be doubted whether even theoretically this system is sound. It is based on principles of land revenue settlement and the half-net theory, the idea being that, just as the State share of a dry crop is half the net, so where the State provides water as well as land, it is entitled to take the same proportion. This idea seems to ignore two important differences between the two. In the first place the water is supplied to wet land at the expense of the general tax-payer while in the case of dry land the Government incur no expense of any sort. Again, the return of the cultivator of the dry land is precarious. The return to the cultivator of the wet land is guaranteed. . . . Consequently there would be inequality between the two cases, even if half the net were taken . . . The considerations that apply to the standardization of the taxation of real property do not apply to the payment for services rendered, which forms a large element of the charge for water. If it is agreed that one consideration at least in determining the payment for such a charge is the value of such a service . . . then it is clear that under the conditions under which the land revenue is collected at present, the consolidation with it of the charge for water is no longer appropriate. *It is obviously out of the question to make a change during the currency of a settlement. There may a difficulty in ever doing so in the case of old works.* But in the case of new works at least, the Committee would recommend that this system of levying the charge should be abandoned. Thus for purposes of fixing the basic rates, wet and dry lands should be dealt with separately."

22. The next question is whether there should be one or one set of rates for all the districts in the Province, as in Travancore. Soils, rainfall, irrigation and drainage facilities vary widely from district to district. One uniform rate or one set of rates cannot be fixed for all districts alike if the rates are to be based on the relative merits of the individual lands. If, however, the rates are fixed arbitrarily, they will be inequitable in that the good lands will be favoured unduly. There are at present 166 money rates in the whole Province and it will be extremely difficult to reduce the number to any reasonably small number. The next course is to have the same set of rates for groups of districts or tracts. This is possible when the districts are similar in character. Godavari East and West and Krishna were settled together with the same set of rates. Even in this tract, upland areas have been separately dealt with and different sets of rates have been fixed. Similarly other districts also may be grouped wherever conditions are similar. But this will involve a lot of work which is not at all necessary either from the point of view of the State or from the point of view of the ryots. Hence it is desirable to continue the existing system of having the rates for each district or tract separately. There is no need to disturb the present framework of settlement.

23. It will be next considered whether the money rates in the different districts can be reduced. In most of the districts, the number of money rates is relatively small, considering the principles underlying their fixation. The number of money rates in each district, the maximum and the minimum rates are shown in the statement (Appendix V). It will be seen from the statement that Nellore and Bellary have a large number of tarams, that is 38 and 35, respectively. The reason for this is not apparent from the scheme reports of these districts. In Nellore, there are all kinds of soils and the conditions vary from taluk to taluk in the district. In Bellary, there are



black and red soils of varying fertility and the nature of the irrigation sources also varies. These districts were among the earliest to be settled. In the early period of settlement operations, no serious attempt was made to restrict the number of tarams. It was only subsequently that the number of tarams was required to be kept as small as possible. Whatever might have been the reason or justification for the existing number of money rates in each district, it is now not at all desirable or necessary to reduce them. This would involve unnecessary labour and expense. In these circumstances, the existing rates can be taken as the basis for fixing the standard rates. These rates are based on sound principles and are worked out generally in favour of the ryots. The defects noticed in the system may be rectified by revising the existing rates. At present these rates are inelastic in that they press heavily when there is continuous and appreciable fall in the prices of foodgrains. Similarly the relative incidence of land revenue burden in the several districts may also be equitably revised. The variation in rates in several districts is to a great extent due to the fact that those districts were settled and resettled at different periods when different commutation rates were adopted with reference to the prices that prevailed prior to those periods. The first step in the revision of the rates is to bring down the rates where high commutation rates were adopted, i.e., when the settlement and resettlement were conducted soon after a period of high prices. This is the main principle underlying the recommendations of the Marjoribanks Committee. The percentage enhancements imposed at the resettlements due to the increase in prices of foodgrains were proposed to be abolished. This proposal has been dealt with in the previous chapter and the rates have been revised. In a few cases, rates were revised for the purpose of equalizing the incidence in neighbouring or similar tracts. The rates thus revised finally may be taken to be normal or standard rates of assessment. It is not at all likely that any hardship will be felt in future owing to the fall in prices. These have been fixed with reference to comparatively low prices of foodgrains. These prices are even lower than the low prices prevailed during the slump season after 1930. Since the assessment falls far short of the theoretical standard it cannot prove burdensome at any time.

24. The next question is whether any further reduction in these standard rates is desirable or necessary at all. Land revenue has been the main source of revenue from the early times. Though other forms of taxation have been adopted from time to time, the land tax is the major source of revenue. Now that the excise revenue, which was considerable, is being lost to the State with the introduction of prohibition, the resources will be diminished. The sales tax is not likely to make good the entire loss of the excise revenue. At the same time, additional finances will be necessary on ameliorative schemes such as rural uplift, improvement of agricultural methods, etc., which are urgently needed. In such circumstances, it is not desirable to sacrifice any portion of revenue unnecessarily. At present the receipts under land revenue may be classified under the following main heads.

The latest figures (fashi 1355) under each of these items are noted below :—

	Amount (in lakhs). Rs.
1 Assessment of ryotwari holdings .. .. .	604.51
2 Water rate .. .. .	48.21
3 Charge on unauthorized occupation .. .. .	6.25
4 Trams .. .. .	22.97
5 Water rate on zamini and shrotriyani lands .. .. .	43.81
6 Peshkash .. .. .	47.50
Total .. .. .	773.25

The present report has a bearing only on item 1. The proposal to cancel the percentage enhancements imposed at resettlements owing to the rise in prices will involve a loss of about 70 lakhs of rupees annually including the cancellation of the percentage enhancements of water-rates in Godavari and Krishna. To make up this loss, the proposal to impose special rates on commercial crops and the agricultural income-tax is likely to bring in an annual revenue of about 2 to  $2\frac{1}{2}$  crores of rupees. Thus there will be a net increase of about  $1\frac{1}{2}$  crores of rupees. This surplus may safely admit of reduction of the standard rates of assessment by about 25 per cent. Whether this reduction is really necessary will now be considered. Under normal conditions, the incidence of land revenue is not heavy. The assessment on land does not form a considerable proportion of the net income from land as already pointed out in paragraph 26 of Chapter II. If, commercial crops are grown the proportion will be even further reduced. Ordinarily even in respect of poor lands the cultivation is not unremunerative. It has been pointed out that even on lands bearing an assessment of 4 annas, an income of Rs. 3 to Rs. 4 on an average is realized generally. The incidence of land revenue on such lands has been specifically referred to in paragraph 24 of Chapter II. In normal years the assessment even on such poor lands can be paid without difficulty. The burden is felt only when the crops fail or when the land is not cultivated at all. On such occasions, even after a reduction of the assessment by a few annas, it will be felt burdensome. The proper remedy in such cases would be the grant of remission but not a permanent reduction of assessment. It will thus be a needless sacrifice of revenue to the State. Further if any reduction in the standard rates is to be given, the relief should be granted to all lands alike. There should be the same proportion of reduction in the standard rates of all classes of lands. There are now lands bearing very low assessments of 2, 3, 4 or 5 annas an acre. Any reduction of these rates would mean that some of the rates will have to be fixed with fractions of an anna such as  $1\frac{1}{2}$  annas,  $2\frac{1}{4}$  annas,  $3\frac{1}{2}$  annas, etc. Such rates will be very inconvenient as land revenue is rounded off to the nearest anna. If the existing rates in respect of such lands are left in tact while allowing the reduction in respect of highly assessed lands alone, this will lead again to inequality of incidence. In these circumstances, it is not at all desirable to decrease the standard rates further. The increased revenue may be utilized in giving relief to the ryots in several other ways such as liberalizing the rules of remission, etc.

## CHAPTER V.

### MINOR RECOMMENDATIONS AND CONCLUSIONS.

Besides the main proposal discussed in Chapter III, the Marjoribanks Committee made recommendations in respect of seven minor items. Of these, two apply in general to all districts; four relate specifically to South Kanara and one to South Kanara and Malabar districts. The two general proposals were—

(1) That the deduction allowed for baling might be raised from one-fourth of the water charge to half of it.

(2) That when ruined tanks were repaired, the imposition of wet assessments and water rates might be held in abeyance for the first five years.

Owing to considerable increase in agricultural wages, the cost of baling has increased. This would justify the acceptance of the first recommendation. The second proposal is an administrative matter to be dealt with on the merits of each case.

The proposals in respect of South Kanara district were as follows :—

(1) The practice obtaining in Malabar of not charging for dry lands in holdings left waste might be extended to South Kanara also, as such wastes were necessary to provide for the ryots' requirements of leaf manure, etc.

(2) The pepper vine need not be treated as a garden crop, as it was not so considered in Malabar district.

(3) The extra amount of rupees one per acre charged on lands in certain coastal villages should be cancelled.

(4) The reduction allowed during the last resettlement in respect of 81 villages on account of their unfavourable situation and other economic disadvantages was not sufficient.

These recommendations are dealt with below *seriatim* :—

(1) The peculiar conditions of cultivation in South Kanara warrant the grant of this concession.

(2) The difference in treatment between South Kanara and Malabar has been explained in the Resettlement Scheme report of Malabar district, dated 5th March 1930. It has been remarked therein that the pepper vine gardens in Malabar are in second and third group villages, that such lands cannot bear a rate higher than 12 annas and that therefore they are classified as dry. In South Kanara, however, the pepper gardens are very much better in yield than the dry lands in the district. Incidentally, it has to be remarked that in the South Kanara district, tamarind, palmyra and mangoes are also treated as garden crops.

(3) The reason for imposing this special rate has been explained in the scheme report of the original settlement of this district. The lands in the coastal villages which are subject to this special charge are reported to be very much better in quality than similar lands in the remaining first group villages. Further the rates on such lands even before the initial settlement were reported to be high. These reasons still hold good.

(4) This special hardship was specifically considered by the Settlement Officer in adjusting the rates. Remission for wastes and for full or partial failure of crops, liberally granted, will be a suitable form of relief in such cases.

The proposal relating to South Kanara and Malabar districts was that the complaint regarding the conversion of dry to wet or garden on the ground of its constituting a charge on ryots' improvements, should be considered. This is also an administrative matter to be dealt with on the merits of each case.

2. The main difficulty of the ryots now is that they do not get adequate relief when their crops fail. Remission rules are not generally very liberal and are rigid in their application. These rules should be liberalized and given effect to with very much less rigidity than at present. This again is an administrative matter which can be considered separately.

3. In the Ceded districts, remission for waste should be given very liberally. The soil is poor, the rainfall is scanty and the lands cannot therefore be cultivated every year. In such cases, remission for waste would be a suitable remedy. Similarly several of the irrigation sources in the Ceded districts do not get adequate supply due to poor rainfall. Wastes are more common in those areas than in the other districts, as referred to in paragraphs 36 and 37 of Chapter II. Under the existing rules in Board's Standing Order No. 13-12, waste remission and *irvakammi* remission are allowed only under irrigation sources of fourth and fifth classes except river and spring channels.

tanks which are riverfed or connected with irrigation projects and tanks having a capacity of five months, which have been declared as precarious sources. In these tracts, crops fail under even second and third class sources. More irrigation sources which do not get supply may be brought under the definition of precarious sources. The necessity for this relief will be evident from the statistics of cultivation referred to in paragraph 37 of Chapter II.

4. In Malabar, a distinction is made between the old and new holdings in the matter of rates of assessment. The reasons for this distinction are explained below :—

From the early times the janmis in Malabar have been regarded as the absolute proprietors of the soil. The Government have never claimed any proprietary rights over the lands in Malabar. When the janmis die without any heir, the lands become escheat to the Government and in such cases the Government become full proprietors of the soil. Such lands are known as Government janmam lands. These are at the absolute disposal of the Government. There are thus two sets or classes of lands, i.e., (1) the Government janmam lands and (2) the private janmam lands held by the private janmis.

The principle of settlement in Malabar is that the net produce is divided into three equal shares, each share being allotted to the State, the janmi and the cultivator respectively. In the case of the private janmam lands, the State's share is one-third of the net produce but when the State is also the janmi, i.e., in the case of Government janmam lands, the Government are entitled to the janmi's share of the net produce also. The extra share to the Government is called the janmabhogam. In 1905, the Government laid down the scale of janmabhogam at two-thirds of the ordinary assessment in the case of wet lands and the full taram assessment in the case of dry and garden lands. Thus the assessment on Government janmam wet lands is one and two-thirds of the ordinary assessment. But in the case of dry and garden lands, the rates of assessment are twice the ordinary rates of assessment on private janmam dry and garden lands. The resulting rates after percentage enhancement at the resettlement are shown below :—

	Old holdings.			New holdings.		
	First class.	Second class.	Third class.	First class.	Second class.	Third class.
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
	<i>Wet rates.</i>					
Malabar .. ..	7 2	5 15	4 12	11 14	9 14	7 15
	5 15	4 12	3 9	9 14	7 15	5 15
	4 12	3 9	2 6	7 15	5 15	3 15
	<i>Dry rates.</i>					
	2 4	1 11	1 2	4 8	3 6	2 4
	1 11	1 2	0 14	3 6	2 4	1 11
	1 2	0 14	..	2 4	1 11	1 7
	<i>Garden rates.</i>					
	8 5	..	..	..	16 10	..
	7 2	..	..	..	14 4	..
	5 15	..	..	..	11 14	..

From the above table, it will be seen that while old holdings pay the taram assessment alone, new holdings pay double the taram assessment for dry and

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garden lands and one and two-thirds the taram assessment for wet lands. The advantages or disadvantages derived by both the old and new holdings are the same.

There seems to be no reason to treat these two sets of lands on different principles. Even in other districts where there are no private janmis claiming proprietary interests, the State's share is theoretically only one half the net produce. Even from the times of Hindu kings the State has never claimed any proprietary right over the soil.

It seems therefore desirable to remove the existing anomaly and to treat the old and new holdings alike in the matter of assessment. The financial loss will not be considerable. It will be only Rs. 12,000 and odd as shown below :—

	RS.	A.	P.
Occupied dry .. .. .	3,832	5	3
Wet .. .. .	3,768	15	9
Garden .. .. .	5,148	4	0
<b>Total ..</b>	<b>12,749</b>	<b>9</b>	<b>0</b>

5. There may still be special grievances felt in the various districts, which have not been brought within the scope of this report. These also would require consideration.

6. This report is not exhaustive and had to be rushed through for the reasons explained in my covering letter.

N. RAGHAVENDRA RAO,  
*Special Officer for the Investigation of Land Tenure Systems.*

BOARD OF REVENUE, MADRAS,  
2nd February 1948.

## APPENDIX I.

*Statement showing consolidated wet assessment and the shares due to land and water on lands under different classes of irrigation sources.*

Districts.	Extent of wet lands.	Assessment on wet lands.	Percentage of assessment due to water.	Assessment on land.	Share due to irrigation.	Assessment on land per acre.	Share due to irrigation per acre.	Total land and irrigation revenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ACS.	RS.		RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Visakhapatnam ..	179,549	8,11,475	65	2,84,016	5,27,459	1 9 4	2 15 0	4 8 4
East Godavari ..	258,685	19,08,005	62	7,25,042	11,82,963	2 12 1	4 9 1	7 6 0
West Godavari ..	318,401	21,95,179	68	7,02,457	14,92,722	2 3 4	4 11 0	6 14 4
Krishna .. ..	102,904	14,50,670	70	4,35,201	10,15,469	2 4 1	5 4 3	7 8 4
Guntur .. ..	294,975	21,94,532	73	5,92,524	16,02,008	2 0 2	5 6 11	7 7 1
Kurnool .. ..	40,041	2,60,318	85	39,048	2,21,270	0 12 9	4 8 2	5 4 11
Bellary .. ..	43,074	2,07,303	86	41,622	2,55,681	0 15 6	5 14 11	6 14 5
Anantapur ..	111,564	5,80,056	85	88,358	5,00,698	0 12 8	4 7 10	5 4 6
Cuddapah ..	107,094	5,25,997	80	1,05,199	4,20,798	0 15 9	3 14 10	4 14 7
Nellore .. ..	174,213	9,50,934	80	1,90,187	7,60,747	1 1 6	4 5 10	5 7 4
Chingleput ..	356,660	15,43,598	68	4,93,952	10,49,046	1 6 2	2 15 1	4 5 3
South Arcot ..	404,550	28,38,229	60	8,79,851	19,58,378	2 2 10	4 13 5	7 0 3
North Arcot ..	269,624	18,25,046	70	5,47,514	12,77,532	2 0 6	4 11 10	6 12 4
Chittoor .. ..	93,100	5,20,421	75	1,30,106	3,90,315	1 6 5	4 3 0	5 9 5
Salem .. ..	93,800	7,05,435	77	1,82,251	5,43,184	1 11 9	5 12 7	7 8 4
Coimbatore ..	86,594	7,20,144	83	1,22,425	5,97,719	1 6 8	6 14 5	8 5 1
Tiruchirappalli ..	179,667	15,07,783	73	4,07,101	11,00,682	2 4 3	6 2 0	8 6 3
Tanjore .. ..	798,131	66,27,755	72	18,55,799	47,72,053	2 5 2	5 15 8	8 4 10
Mathurai .. ..	217,930	15,29,755	84	2,44,761	12,84,904	1 2 0	5 14 4	7 0 4
Ramnad .. ..	30,849	1,06,031	81	37,246	1,58,785	1 3 4	5 2 4	6 5 8
Tirunelveli ..	100,002	18,59,460	84	3,97,516	14,61,953	1 9 1	8 3 6	9 12 7









APPENDIX IV.

Statement showing ratio of rentals to assessment according to Mr. Moir's report.

Name of districts.	Multiple of rentals to assessment.														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Single crop wet lands without wells—Cash rentals.	Single crop wet lands without wells—Grain rentals.	Single crop wet lands without wells—Cash rentals.	Mixed leases of single and double crop wet lands without wells—Cash rentals.	Mixed leases of single and double crop wet lands without wells—Grain rentals.	Mixed leases of wet and dry lands with out wells—Cash rentals.	Mixed leases of wet and dry lands with out wells—Grain rentals.	Mixed leases of wet and dry lands with out wells—Cash rentals.	Mixed leases of wet and dry lands with out wells—Grain rentals.	Single crop wet lands with wells—Cash rentals.	Single crop wet lands with wells—Grain rentals.	Double crop wet lands with wells—Cash rentals.	Double crop wet lands with wells—Grain rentals.	Dry lands with wells.	All classes of leases taken together.
Visakapatnam	3.8	4.9	3.3	4.4	4.4	4.4	4.4	3.8	4.7	..	..	3.7	..	15.4	4.8
Godavari	4.6	..	..	5.2	5.2	..	..	3.8	3.4	..	..	..	..	15.4	3.8
Godavari	3.6	4.0	..	5.1	5.1	..	..	3.0	4.3	4.1	5.1	..	..	5.5	4.1
Krishna	2.8	4.2	2.4	4.7	4.7	..	3.7	3.4	4.2	..	0.2	..	..	6.1	4.1
Guntur	3.0	5.3	..	4.7	4.7	..	..	2.3	3.4	..	..	..	..	8.1	4.8
Kurnool	3.7	3.1	5.3	4.6	4.6	3.1	..	3.8	3.6	7.4	..	..	..	8.0	4.6
Bellary	6.1	5.1	4.0	3.7	3.7	0.6	..	3.6	5.8	..	..	..	..	4.3	4.20
Anantapur	4.2	6.3	2.3	5.2	5.2	..	3.9	2.0	13.6	3.7	..	2.7	..	14.3	5.1
Cuddapah	2.8	2.8	2.6	4.0	4.0	..	1.5	3.0	2.3	2.5	2.0	4.0	6.3	5.6	3.64
Nellore	2.3	3.7	..	2.6	2.6	..	..	2.8	3.4	..	4.4	..	..	5.0	3.45
Chingleput	3.6	5.1	4.2	4.7	4.7	2.7	4.2	3.3	3.0	6.1	0.5	..	..	6.5	3.45
South Arcot	5.3	5.9	4.8	9.1	9.1	5.1	6.1	5.4	6.7	8.8	6.4	10.4	2.5	10.4	4.36
Chittoor	5.0	4.9	2.2	0.0	0.0	2.0	3.6	3.4	4.2	5.6	3.9	1.9	3.5	15.1	6.5
North Arcot	4.9	0.3	4.8	5.2	5.2	5.5	5.1	3.8	4.7	8.0	0.1	0.4	5.5	12.1	4.37
Salem	..	..	3.8	5.2	5.2	..	..	3.0	4.6	..	..	4.2	9.1	10.3	5.39
Coimbatore	0.0	0.1	0.4	0.6	0.6	0.5	0.0	6.3	10.0	6.6	5.5	7.8	6.9	8.4	6.3
Coimbatore	6.8	6.0	6.8	8.0	8.0	15.2	7.7	6.5	8.1	5.1	..	13.2	9.1	9.3	8.0
Tanjore	3.9	5.0	5.5	6.7	6.7	3.9	4.5	3.3	4.3	..	5.6	5.5	..	11.4	0.1
Tiruchirappalli	8.0	7.0	6.6	0.2	0.2	5.5	5.3	6.0	4.3	..	8.1	7.2	..	18.2	4.6
Madurai (Ex-Periyar).	7.4	8.1	7.2	9.5	9.5	6.0	12.0	9.3	8.8	8.7	4.8	..	0.0	10.8	6.5
Madurai (Periyar)	5.3	5.7	11.8	7.6	7.6	4.5	0.0	..	..	..	..	..	..	11.2	9.36
Ramnad	5.0	6.1	8.5	10.1	10.1	0.0	..	5.2	0.6	5.2	7.2	8.1	..	16.5	8.31
Tirunelveli	9.6	6.2	5.6	6.5	6.5	0.5	7.0	4.1	7.1	0.0	7.4	9.6	0.9	10.4	5.8





## APPENDIX VI.

Statement showing money rates (wet) per acre in each district on IV—I (black-loam) land under first-class sources of irrigation and the other tarams for the whole Province.

## A. First Class (Wet).

			IV—I
	RS.	A. P.	
1	15	0 0	Ramnad and Tirumelvelli (1,200 Madras measures).
2	13	12 0	Karur in Tiruchirappalli district and Coimbatore (1,200 Madras measures).
3	13	0 0	Bellary (1,200 Madras measures).
4	12	12 0	Southern taluks—Salem—Lands under Cauvery channels (outturns were not taken).
5	11	14 0	Mathurai (1,000 Madras measures).
6	11	11 0	Coleroon in South Arcot district (1,100 Madras measures).
7	10	12 0	Northern taluks in Salem and Tirupattur taluk in North Arcot district (outturns were not taken).
8	10	10 0	Nirarambam in Tiruchirappalli district, delta in Tanjore district, deltas in Krishna and East Godavari districts (900 Madras measures in all districts).
9	10	1 0	Resettled in 1899 and settled in 1899, upland in East Godavari district (1,200 Madras measures).
10	10	0 0	Kurnool (1,200 Madras measures), all taluks except Rayachoti in Cuddapah (1,200). Chingleput (not taken), Chittoor (1,200), Excluding Tirupattur and Tiruvannamalai taluks in North Arcot district (1,200 Madras measures).
11	9	8 0	Onzole taluk in Guntur and Nellore (850 Madras measures).
12	9	0 0	Delta in Guntur (900 Madras measures).
13	8	0 0	Vinukonda taluk in Guntur (1,100 Madras measures).

## B. Other tarams.

IV (2 to 5) :	Rs. 11-8, 10-6, 9-4, 9-3, 9-2, 8-12, 8-8, 8-4, 7-13, 7-11, 7-8, 7-4, 7-2, 7-0, 6-9, 6-8, 6-4, 6-0, 5-15, 5-12, 5-10, 5-8, 5-5, 5-0, 4-10 and 4-8.
III (1 to 5) :	Rs. 8-14, 6-12, 5-4, 4-12, 4-11, 4-0 and 3-14.
V	Rs. 5-3, 4-2, 3-12, 3-8 and 3-0.
VI	Rs. 4-7.
VII	Rs. 6-13.
VIII	Rs. 6-10.

C. Money rates referred to in item B above. Figures in brackets refer to the number of tracts in which the rate is in force.

Number of cases in IV-2—

Rs. 11-14 (4), 11-8 (4), 10-11 (2), 10-6 (3), 9-8 (22), 9-4 (10), 9-3 (3), 9-2 (6), 9-0 (8), 8-14 (4), 8-12 (12), 8-8 (3), 8-4 (31), 7-13 (7), 7-11 (6), 7-8 (23), 7-4 (7), 7-2 (23), 7-0 (21), 6-13 (13), 6-12 (12), 6-10 (1), 6-9 (10), 6-8 (6), 6-4 (11), 6-0 (23), 5-15 (39), 5-12 (21), 5-10 (35), 5-8 (8), 5-5 (5), 5-4 (31), 5-3 (3), 5-0 (13), 4-12 (19), 4-11 (8), 4-10 (18), 4-7 (3), 4-4 (8), 4-2 (6), 4-0 (23), 3-14 (6), 3-12 (6), 3-8 (18), 3-6 (18), 3-0 (8), 2-0 (2), 1-8 (1) and 0-14 (1).
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D. Total number of money rates : 54.

E. Money rate tables on lands of special kinds of soils such as alluvial, permanently improved, etc.

Godavari delta—Rs. 7-2, 8-4, 9-8, 10-10, 11-14 and 14-4.
Krishna delta—Rs. 7-2, 8-4, 9-8, 10-10 and 11-14.
Guntur—Rs. 6-0, 7-0, 8-0, 9-0, 10-8 and 12-8.
Tiruchirappalli Nirarambam—Rs. 7-2, 8-4, 9-8, 10-10, 11-14 and 14-4.
Tanjore—Rs. 7-2, 8-4, 9-8, 10-10, 11-14, 14-4 and 16-10.

Statement showing money rates (wet) per acre in each district on IV—I (black-loam) land under second-class sources of irrigation and the other tarams for the whole Province.

## A. Second Class (Wet).

			IV-I.
	RS.	A. P.	
1	13	2 0	Tirumelvelli and Ramnad ( ).
2	11	8 0	Karur and Coimbatore (1,000 Madras measures). (1,000 Madras measures).
3	10	11 0	Musiri, lands other than those under Mangalam tank in Salem district, non-Coleroon and Tiruvannamalai (900 Madras measures). (900 Madras measures) (1,000 Madras measures), (1,000 Madras measures).
4	10	10 0	Mathurai ( ).
5	10	6 0	Coleroon in South Arcot (900 Madras measures).
6	10	2 0	Bellary (1,150 Madras measures), Anantapur black-soil taluks (1,150 Madras measures), 16 villages transferred from Gooty in red-soil taluks of Anantapur (1,200).
7	9	12 0	Tiruchirappalli Kadarambam (1,080 Madras measures).
8	9	9 0	Remaining taluks of Anantapur (1,200 Madras measures).
9	9	8 0	Vizalhapetam (1,000), Godavari delta ( ), Krishna delta ( ), Tirupattur (900), Salem Northern taluks (900), Nirarambam in Tiruchirappalli ( ).
10	9	6 0	Excluding Tirupattur and Tiruvannamalai in North Arcot (1,150), Chittoor and Chandrabhair in Chittoor district (1,150).
11	9	3 0	Upland portion in Godavari—Resettled in 1899 and portion settled in 1899 (1,066 Madras measures).
12	9	0 0	Madanapalle and Vayalpad taluks in Chittoor district (1,150), all taluks except Rayachoti in Cuddapah ( ), Rayachoti taluk ( ), Kadiri taluk in Anantapur (1,150) and Kurnool ( ).
13	8	14 0	Onzole taluk in Guntur and Nellore (both ).
14	8	8 0	Chingleput ( ).
15	8	4 0	Non-delta in Tanjore (800).
16	8	0 0	Delta Guntur ( ), Narasaraopet (1,100), Bapatla ( ) and Tenali ( ).
17	7	12 0	Upland Palnad (1,100) and Sattahapalle (1,100) in Guntur district.
18	7	0 0	Vinukonda taluk in Guntur (1,000).

B. Other tarams.

- (2 to 5): Rs. 10-4, 9-4, \*9-0, 8-8, 8-5, 8-4, 8-2, \*8-0, 7-14, \*7-13, \*7-4, \*7-2, \*7-0, 6-14, \*6-13, \*6-12, \*6-0, \*5-15, \*5-12, \*5-10, \*5-8, 5-6, 5-4, \*5-0, \*4-10, \*4-8, 4-7, 4-6, 4-3, 3-13 and 3-6.
- III (2 to 5): Rs. \*7-11, 7-10, \*7-8, \*7-4, \*6-8, 6-5, \*5-5, \*5-3, \*4-12, \*4-2, 4-1, \*4-0, 3-15, \*3-14, 3-2 and \*3-0.
- V Rs. 4-9, 3-9, \*3-8, 3-4, 2-13 and 2-8.
- VI Rs. 7-15, 2-6, 2-0, 1-13 and 1-3.
- VIII Rs. 2-11.
- XIII Rs. 1-8 and 0-14.

C. Money rates referred to in item B above. Figures in brackets refer to the number of tracts in which the rate is in force.

Number of cases in IV-2-

- Rs. 10-4 (2), 9-8 (13), 9-6 (4), 9-4 (4), 9-0 (12), 8-8 (10), 8-5 (15), 8-4 (10), 8-0 (12), 7-15 (6), 7-14 (12), 7-13 (6), 7-2 (42), 7-0 (14), 6-13 (4), 6-12 (29), 6-8 (10), 6-5 (4), 6 (31), 5-15 (26), 5-10 (30), 5-8 (6), 5-6 (14), 5-4 (16), 5-0 (43), 4-12 (35), 4-10 (17), 4-8 (42), 4-3 (5), 4-2 (14), 4-1 (3), 3-14 (10), 3-9 (15), \*3-8 (11), 3-2 (7), 3-0 (39), 2-13 (14), 2-11 (3), 2-6 (15), 2-8 (4), 2-0 (2), 1-13 (14), 1-11 (8), 1-8 (4), 1-3 (12) and 0-14 (14).

D. Total number of new rates—40.

E. Money rate tables on lands of special kinds of soils such as alluvial, permanently improved, etc.

- Godavari delta—Rs. 7-2, 8-4, 9-8, 10-10 and 11-4.
- Kistna—Rs. 7-2, 8-4, 9-8 and 10-10.
- Guntur—Rs. 6, 7, 8, 9 and 10-8.
- Trichinopoly (Nirarambam)—Rs. 7-2, 8-4, 9-8, 10-10 and 11-14.
- Tanjore—Rs. 7-2, 8-4, 9-8, 10-10 and 11-14.

N.B.—Figures not shown under an asterisk are new rates.

Statement showing money rates (wet) per acre in each district on IV—I (black-loam) lands under third-class sources of irrigation and the other tarams for the whole Province.

A. Third class (wet).

IV-I.

	RS.	A.	P.	
1	11	8	0	* Tinnevely district except Sankarankoil and Kollpatti ( ).
2	10	4	0	* Sankarankoil and Kollpatti in Tinnevely district, Ramnad ( ).
3	10	1	0	* Lands under Mangalam tank in Salem district ( ).
4	9	0	0	* Musiri transferred from Salem, lands other than those under Mangalam tank in Salem district ( ).
5	9	8	0	* Non-Coleroon in South Arcot, Tiruvannamalai in North Arcot (900 Madras measures), (900 Madras measures).
6	9	6	0	* Madura ( ).
7	9	4	0	* Karur, Coimbatore (900 Madras measures) (900 Madras measures).
8	9	2	0	* Coleroon in South Arcot ( ).
9	9	0	0	* Bellary—Black-soil taluks in Anantapur, 16 villages transferred from Gooty in red-soil taluks in Anantapur, remaining taluks in Anantapur (1,050 Madras measures), (1,050 Madras measures), (1,125 Madras measures), (1,125 Madras measures).
10	8	12	0	* Excluding Tiruppattur and Tiruvannamalai in North Arcot, Chittoor and Chandragiri in Chittoor district (1,100 Madras measures), (1,100 Madras measures).
11	8	8	0	* Northern taluks in Salem, Tiruppattur taluk ( ).
12	8	0	0	* Palmaner in Chittoor ( ).
13	8	5	0	* Vizagapatam—Gudem resumed mittas in Vizagapatam, Ongole taluk in Guntur, Nellore (900 Madras measures) ( ), ( ).
14	8	4	0	* Delta Godavari, Delta Kistna, Nirarambam in Trichinopoly, Delta Tanjore ( ).
15	8	0	0	* All taluks except Rayachoti in Cuddapah, Rayachoti taluk, Madanapalle and Yayalpad taluk in Chittoor, Kadiri taluk in Anantapur, Kurnool (all nil).
16	7	12	0	* Kadarambam in Trichinopoly (900 Madras measures).
17	7	11	0	* Upland portion in East Godavari district resettled in 1899 and portion settled in 1899 (933 Madras measures).
18	7	7	0	* Upland Kistna (900 Madras measures).
19	7	4	0	* Chingleput (840 Madras measures).
20	7	2	0	* Non delta Tanjore ( ).
21	7	0	0	* Delta Guntur, Narasaraopet, Lapatla and Tenali in Guntur ( ), (1,000 Madras measures), ( ), ( ).
22	6	8	0	* Palnad and Sattenapalle, upland in Guntur (1,000 Madras measures).
23	0	0	0	* Vinukonda taluk in Guntur (1,000 Madras measures).

B. Other tarams.

- III Rs. \*7-11, 6-10, \*6-5, \*4-0, \*3-12, \*3-9, 2-14, \*2-13, 2-9, \*2-6 and 2-4.
- IV (2 to 5): Rs. \*8-8, \*8-5, \*8-2, \*8-0, \*7-14, \*7-13, \*7-10, \*7-8, \*7-2, \*7-0, \*6-14, \*6-12, \*6-9, \*6-8, \*6-4, 6-3, \*6-0, \*5-15, 5-14, \*5-12, \*5-10, \*5-8, \*5-6, \*5-5, \*5-4, \*5-3, 5-1, \*5-0, 4-12, \*4-10, \*4-8, \*4-7, \*4-3, \*4-2, \*4-0, \*3-15, \*3-14, \*3-8, \*3-6, \*3-4, \*3-2, \*3-0 and 2-12.
- V Rs. 3-10, 2-15, \*2-11, \*2-8, \*2-0 and 1-15.
- VI Rs. \*1-13, 1-12, 1-11, \*1-8, \*1-3, 1-2 and \*0-14.
- VII Rs. \*7-15.
- VIII Rs. \*3-13.

C. Money rates referred to in item B above (figures in brackets refer to the number of tracts in which the rate is in force.)

- Rs. 10-4 (1), 10-1 (1), 9-9 (2), 9-8 (2), 9-6 (1), 9-4 (2), 9-2 (1), 9-0 (4), 8-12 (2), 8-8 (7), 8-6 (1), 8-5 (10), 8-4 (4), 8-2 (3), 8-0 (7), 7-15 (1), 7-14 (8), 7-13 (3), 7-12 (1), 7-11 (6), 7-10 (4), 7-9 (1), 7-8 (6), 7-7 (1), 7-6 (1), 7-5 (1), 7-4 (1), 7-3 (1), 7-2 (25), 7-1 (1), 7-0 (12), 6-15 (1), 6-14 (11), 6-13 (1), 6-12 (1), 6-11 (1), 6-10 (4), 6-9 (6), 6-8 (17), 6-7 (1), 6-6 (1), 6-5 (8), 6-4 (21), 6-3 (3), 6-2 (1), 6-1 (1), 6-0 (24), 5-15 (40), 5-14 (7), 5-13 (1), 5-12 (13), 5-11 (1), 5-10 (37), 5-9 (1), 5-8 (3), 5-7 (1), 5-6 (11), 5-5 (63), 5-4 (31), 5-3 (8), 5-2 (1), 5-1 (13), 5-0 (46), 4-15 (1), 4-14 (1), 4-13 (1), 4-12 (52), 4-11 (1), 4-10 (16), 4-9 (6), 4-8 (42), 4-7 (10), 4-6 (17), 4-5 (1), 4-4 (2), 4-3 (16), 4-2 (41), 4-1 (1), 4-0 (61), 3-15 (10), 3-14 (18), 3-13 (2), 3-12 (11), 3-11 (1), 3-10 (3), 3-9 (5), 3-8 (79), 3-7 (1), 3-6 (42), 3-5 (1), 3-4 (3), 3-3 (1), 3-2 (19), 3-1 (1), 3-0 (68), 2-15 (6), 2-14 (11), 2-13 (17), 2-12 (19), 2-11 (7), 2-10 (1), 2-9 (4), 2-8 (21), 2-7 (1), 2-6 (24), 2-5 (1), 2-4 (35), 2-3 (1), 2-2 (1), 2-1 (1), 2 (23), 1-15 (6), 1-14 (1), 1-13 (5), 1-12 (2), 1-11 (5), 1-8 (3), 1-3 (5), 1-2 (3) and 0-14 (4).

D. Total number of new rates—18.

*E. Money rate tables on lands of special kinds of soils such as alluvial permanently improved, etc.*

Godavari (delta)—Rs. 4-2, 4-12, 5-4, 5-15 and 7-2.  
 Kistna (delta)—Rs. 4-2, 4-12, 5-4, 5-15 and 7-2.  
 Guntur—Rs. 3-0, 3-8, 4-0, 5-0 and 6-0.  
 Nellore—Rs. 3-0, 4-12, 6-4 and 7-11.  
 Kurnool—Rs. 3-0, 3-8, 4-8, 6-0 and 7-0.  
 Bellary—Rs. 3-0, 4-8, 5-10, 6-12 and 7-14.  
 Anantapur—Rs. 3-0, 4-8, 5-10, 6-12 and 7-14.  
 Cuddapah—Rs. 3-0, 3-8, 4-8, 6-0 and 7-0.  
 Chingleput—Rs. 2-0, 2-14, 3-8, 4-0, 4-10 and 5-12.  
 Chittoor—Rs. 3-12, 4-0, 5-5, 6-4 and 7-8.  
 North Arcot—Rs. 3-12, 4-5, 5-5, 6-4 and 7-8.  
 South Arcot—Rs. 4-0, 5-3, 5-14, 6-8 and 7-13.  
 Salem—Rs. 2-4, 2-12, 3-6, 4-8 and 5-10.  
 Coimbatore—Rs. 3-8, 4-0, 4-10, 5-12 and 6-14.  
 Trichinopoly—Rs. 3-0, 3-8, 4-2, 5-0 and 6-4.  
 Tanjore—Rs. 4-2, 4-12, 5-4, 5-15 and 7-2.  
 Madura—Rs. 3-2, 4-0, 5-10, 6-14 and 8-2.  
 Ramnad—Rs. 2-12, 3-6, 4-0, 5-0 and 6-12.  
 Tinnevely—Rs. 2-12, 3-0, 4-0, 5-0 and 6-12.

*N.B.*—Figures not shown under an asterisk are new rates.

*Statement showing money rates (wet) per acre in each district on (V—I (lack-loam) land under fourth-class sources of irrigation and other tarams for the whole Province.*

*A. Fourth class (wet).*

*IV—I.*

Sl. No.	Rs. A. P.	Description
1	8 8 0	* Tinnevely, Ramnad, resumed villages in Ramnad ( ).
2	8 5 0	* Non-Cooleron, Tiruvannamalai (800), (800).
3	8 3 0	* Musiri transferred from Salem, lands other than those under Mangalam tank ( ), ( ).
4	8 2 0	* Madura, North Arcot excluding Tirupattur and Tiruvannamalai, Chittoor and Chandragiri in Chittoor district ( ) ((1,050), 1,050).
5	7 14 0	* Bellary, Anantapur—black-soil taluks, 16 villages transferred from Cooty to Anantapur in red-soil taluks, remaining taluks in Anantapur (060), (060), (1,025), (1,025).
6	7 4 0	* Northern taluks in Salem, Tirupattur ( ).
7	7 2 0	* Kadarambam in Trichinopoly, Nellore, Ongole taluk in Guntur, Kistna delta and Godavari delta (all nil).
8	7 0 0	* Kurnool, Kadiri taluk in Anantapur, all taluks except in Rayachoti in Cuddapah, Rayachoti taluk, Madanapalle and Vayalpad taluks in Chittoor district (all nil).
9	6 9 0	* Vizagapatam, Gudem—resumed mutta (800) ( ).
10	6 0 0	* Guntur delta ( ).
11	5 15 0	* Non-delta, Tanjore ( ).
12	5 12 0	* Chingleput ( ).
13	5 8 0	* Vinukonda taluk in Guntur ( ).

*B. Other tarams.*

IV (2 to 5): Rs. \*8-8, \*8-5, \*8-2, \*7-14, \*7-4, \*7-2, \*6-14, \*6-12, \*6-9, \*6-8, \*6-5, \*6-3, \*6-0, \*5-15, \*6-10, \*5-6, \*5-4, \*5-1, \*5-0, \*4-12, \*4-11, \*4-10, \*4-8, \*4-6, \*4-3, \*4-2, \*4-0, \*3-15, \*3-12, \*3-8, \*3-4, \*3-0, 2-14, \*2-13, \*2-12, \*2-9, \*2-6 and \*2-4.  
 III Rs. \*6-8, \*3-13, \*3-2, \*2-8, \*2-0, \*1-12, \*1-11 and 1-8.  
 V Rs. \*3-9-0.

*C. Money rates referred to in item B above (figures in brackets refer to the number of tracts in which the rate is in force).*

Rs. 8-8 (3), 8-5 (2), 8-3 (2), 8-2 (3), 7-14 (4), 7-4 (2), 7-2 (11), 7-0 (5), 6-14 (9), 6-12 (12), 6-9 (2), 6-8 (4), 6-5 (4), 6-3 (2), 6-0 (11), 5-15 (20), 5-12 (1), 5-10 (31), 5-8 (1), 5-6 (6), 5-5 (20), 5-4 (11), 5-1 (11), 5-0 (29), 4-12 (35), 4-11 (10), 4-10 (3), 4-8 (34), 4-6 (9), 4-3 (10), 4-2 (45), 4-1 (47), 3-15 (6), 3-13 (4), 3-12 (15), 3-9 (5), 3-8 (62), 3-6 (41), 3-4 (6), 3-0 (56), 2-14 (8), 2-13 (21), 2-12 (22), 2-9 (6), 2-8 (36), 2-6 (26), 2-4 (47), 2-0 (46), 1-12 (13), 1-11 (12) and 1-8 (2).

*D. Total number of new rates—2.*

*E. Money rate tables on lands of special kinds of soils such as alluvial, permanently improved, etc.*

Godavari—Rs. 4-2, 4-12, 5-4, 5-15 and 7-2.  
 Kistna—Rs. 4-2, 4-12, 5-4, 5-15 and 7-2.  
 Guntur—Rs. 3-0, 3-8, 4-0, 5-0 and 6-0.  
 Nellore—Rs. 4-2, 5-15 and 7-2.  
 Kurnool—Rs. 3-0, 3-8, 4-8, 6-0 and 7-0.  
 Bellary—Rs. 3-0, 4-8, 5-10, 6-12 and 7-14.  
 Anantapur—Rs. 3-0, 4-8, 5-10, 6-12 and 7-14.  
 Cuddapah—Rs. 3-0, 3-8, 4-8, 6-0 and 7-0.  
 Chingleput—Rs. 2-14, 3-8, 4-0, 4-10 and 5-12.  
 Chittoor—Rs. 3-12, 4-11, 5-10, 6-14 and 8-2.  
 North Arcot—Rs. 3-12, 4-11, 5-10, 6-14 and 8-2.  
 South Arcot—Rs. 4-12, 5-3, 5-15, 7-2 and 8-5.  
 Salem—Rs. 2-4, 2-12, 4-8, 5-10 and 7-4.  
 Trichinopoly—Rs. 3-4, 3-12, 4-6, 5-10 and 7-2.  
 Tanjore—Rs. 3-8, 4-2, 4-12, 5-4 and 5-15.  
 Madura—Rs. 3-2, 4-6, 5-10, 6-14 and 8-2.  
 Ramnad—Rs. 3-0, 4-0, 5-0, 6-12 and 8-8.  
 Tinnevely—Rs. 3-0, 4-0, 5-0, 6-12 and 8-8.

*N.B.*—Figures not shown under an asterisk are new rates.

Statement showing money rates (wet) per acre in each district on IV -I (black-loam) lands under fifth class sources of irrigation and the other tarams or the whole Province.

## A. Fifth-class (wet).

## IV-I.

	RS.	A.	P.	
1	7	8	0	* Chittoor and Chandragiri, North Arcot excluding Tiruppattur and Tiruvannamalai ( ).
2	7	2	0	* Non-Coleroon in South Arcot, Tiruvannamalai, Palmaner ( ).
3	7	1	0	* Musiri transferred from Salem, lands other than those under Mangalam tank ( ).
4	6	14	0	* Madura ( ).
5	6	12	0	* Bellary, Anantapur—Black-soil taluks (870), (870).
6	6	4	0	* Trichinopoly, Kadarambam, Salem (Northern taluks), Tiruppattur ( ).
7	6	3	0	* Remaining taluks in Anantapur red-soil taluks (925).
8	6	0	0	* Ongole taluk in Guntur, Nellore, Kurnool, Kadiri taluk in Anantapur, Cuddapah district, except Rayachoti, Rayachoti taluk, Madanapalle and Vayalpad taluks ( ).
9	5	8	0	* Kodaikanal ( ).
10	5	6	0	* Vizagapatam, Gudern resumed muttas (700), ( ).
11	5	4	0	* Tanjore, non-delta ( ).
12	4	10	0	* Chingleput ( ).

## B. Other tarams.

IV (2 to 5): Rs. \*7-8, \*7-2, \*6-12, \*6-4, \*6-0, \*5-15, \*5-10, \*5-5, \*5-1, \*5-0, \*4-12, \*4-8, \*4-6, 4-3, \*4-2, \*4-0, \*3-15, \*3-14, \*3-8, \*3-6, \*3-2, \*3-0, \*2-14, \*2-13, \*2-8, \*2-6, \*2-4, \*2-0 and \*1-12.  
 III Rs. \*5-8, \*3-13, \*3-9, \*2-12, 1-9 and \*1-6.  
 V Rs. \*1-11, \*1-8 and \*1-2.  
 VI Re. 1.  
 VIII Rs. \*2-9.

## C. Money rates referred to in item B above (figures in brackets refer to the number of tracts in which the rate is in force).

Rs. 7-8 (2), 7-2 (1), 7-1 (2), 6-14 (1), (6-12) (3), 6-4 (9), 6-3 (1), 6-0 (10), 5-15 (6), 5-10 (9), 5-8 (5), 5-6 (2), 5-5 (11), 5-4 (1), 5-1 (6), 5-0 (23), 4-12 (20), 4-10 (1), 4-8 (28), 4-6 (5), 4-3 (9), 4-2 (23), 4-1 (10), 4-0 (18), 3-15 (3), 3-14 (5), 3-13 (8), 3-9 (10), 3-8 (62), 3-6 (28), 3-2 (19), 3-0 (62), 2-14 (8), 2-13 (24), 2-12 (8), 2-9 (2), 2-8 (48), 2-6 (28), 2-4 (44), 2-0 (96), 1-12 (18), 1-11 (10), 1-9 (4), 1-8 (7), 1-6 (6), 1-2 (12) and 1-0 (2).

## D. Total number of new rates—4.

## E. Money rate tables on lands of special kinds of soils such as alluvial permanently improved, etc.

Guntur—Rs. 2-0, 3-8 and 5-0.  
 Nellore—Rs. 2, 3-8 and 5-0.  
 Kurnool—Rs. 2-0, 2-8 and 3-0.  
 Bellary—Rs. 1-2, 1-11, 2-4, 2-13 and 3-6.  
 Anantapur—Rs. 1-2, 1-11, 2-4, 2-13 and 3-6.  
 Cuddapah—Rs. 2-0, 2-8 and 3-0.  
 Chingleput—Rs. 1-8, 1-12, 2-0, 2-4, 2-14 and 3-8.  
 Chittoor—Rs. 2-8, 3-2, 4-1 and 5-0.  
 North Arcot—Rs. 2-8, 3-2, 4-1 and 5-0.  
 South Arcot—Rs. 3-0, 3-9, 4-2, 4-12 and 5-5.  
 Salem—Rs. 1-6, 1-12, 2-4, 2-12 and 3-6.  
 Trichinopoly—Rs. 1-8, 2-0, 3-0, 3-8 and 4-2.  
 Madura—Rs. 2-0, 2-8 and 3-8.  
 Tanjore—Rs. 1-12, 2-6, 3-0, 3-8 and 4-2.

N.B.—Figures not shown under an asterisk are new rates.



## APPENDIX VII.

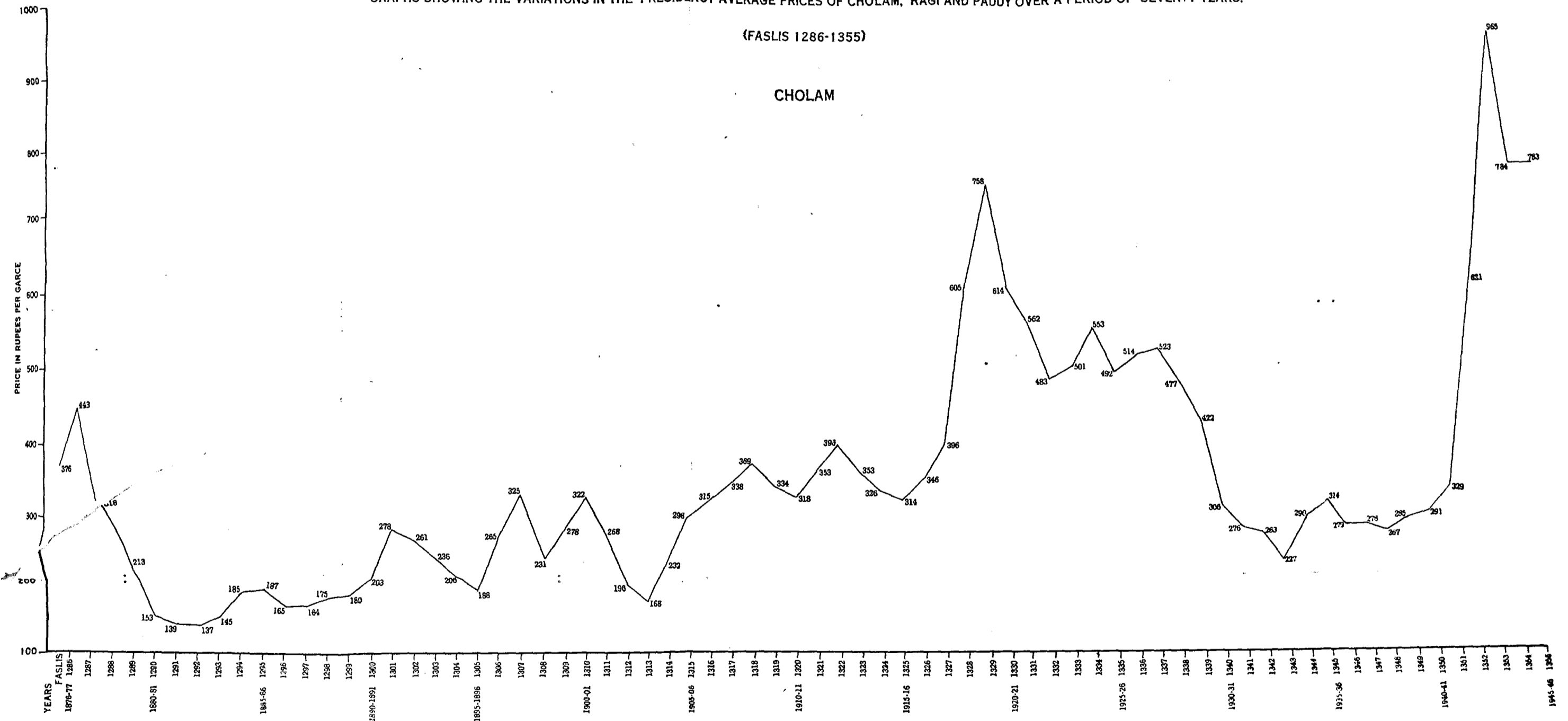
Statement showing the Presidency average of prices of principal foodgrains from 1801-2 to 1935-36.

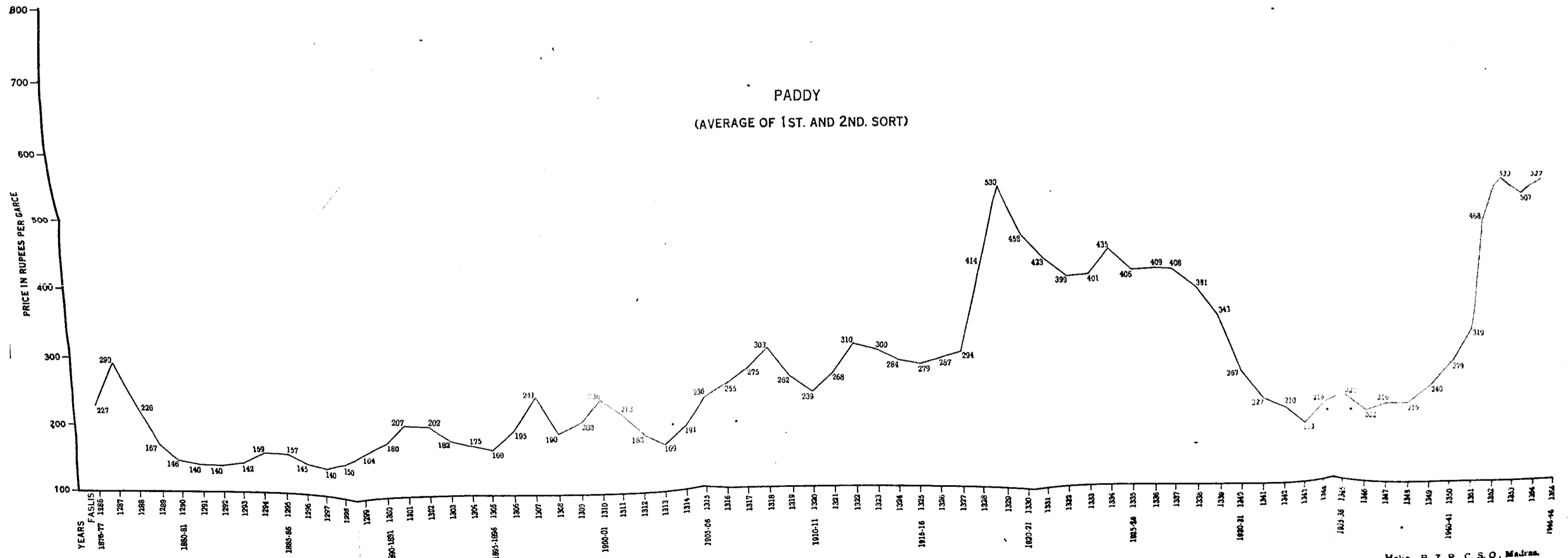
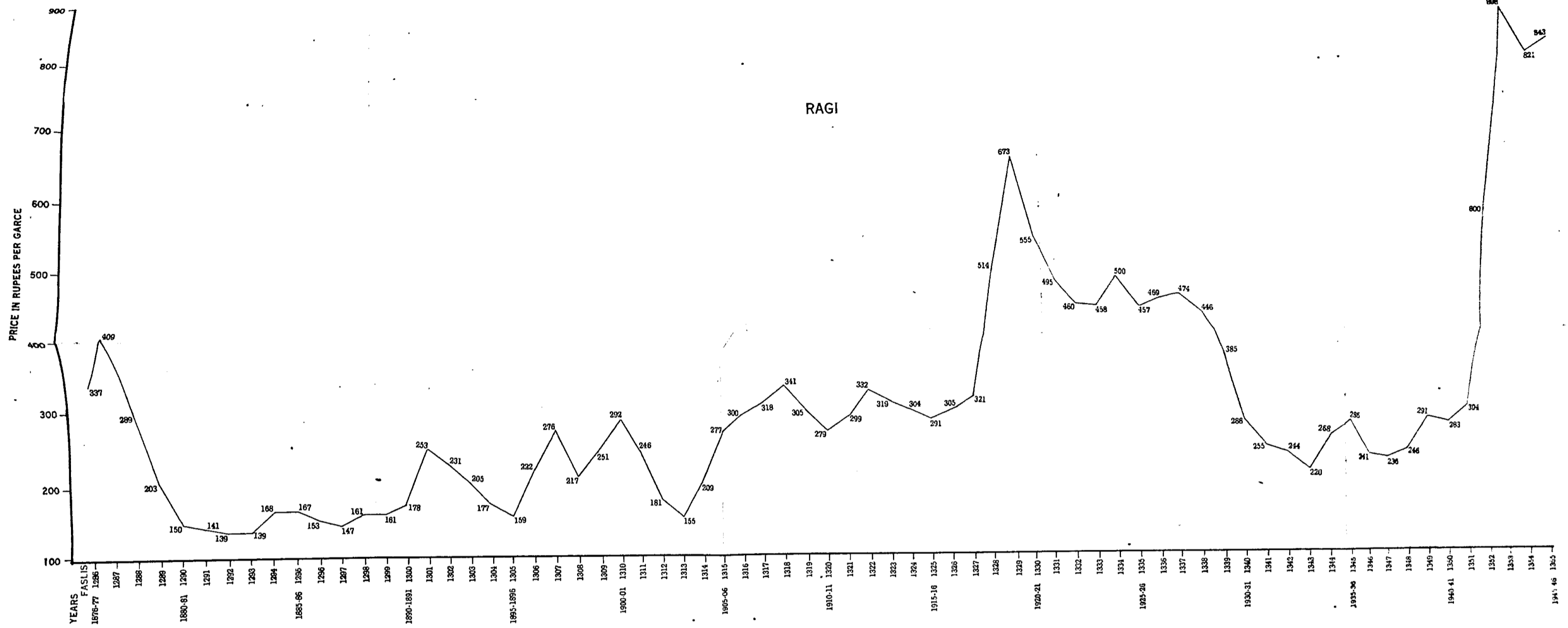
Year.	Paddy.		Ave- rage.	Ragl.	Cholam.	Year.	Paddy.		Ave- rage.	Ragl.	Cholam.
	First sort.	Second sort.					First sort.	Second sort.			
(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)
1801-2 ..	109	96	102.5	117	124	1869-70 ..	187	168	177.5	182	104
1802-3 ..	110	93	101.5	105	123	1870-71 ..	155	140	147.5	155	173
1803-4 ..	127	100	116.5	126	138	1871-72 ..	139	125	132.0	131	151
1804-5 ..	139	117	128.0	145	157	1872-73 ..	147	132	140.0	145	172
1805-6 ..	121	102	111.5	123	140	1873-74 ..	143	132	138.0	163	187
1806-7 ..	158	144	151.0	151	210	1874-75 ..	145	132	139.0	156	179
1807-8 ..	143	122	132.5	148	183	1875-76 ..	137	125	131.0	156	172
1808-9 ..	99	87	93.0	101	104	1876-77 ..	..	..	277.0	337	316
1809-10 ..	86	75	80.5	90	96	1877-78 ..	..	..	290.0	409	443
1810-11 ..	91	80	85.5	90	100	1878-79 ..	..	..	226.0	239	318
1811-12 ..	110	95	102.5	112	119	1879-80 ..	..	..	167.0	203	213
1812-13 ..	130	118	124.0	141	159	1880-81 ..	..	..	146.0	150	153
1813-14 ..	123	111	117.0	136	156	1881-82 ..	..	..	140.0	141	139
1814-15 ..	105	94	99.5	114	135	1882-83 ..	..	..	140.0	139	137
1815-16 ..	89	76	81.0	83	104	1883-84 ..	..	..	142.0	139	145
1816-17 ..	91	80	85.5	80	100	1884-85 ..	..	..	150.0	168	185
1817-18 ..	95	82	88.5	94	116	1885-86 ..	..	..	157.0	167	187
1818-19 ..	92	81	86.5	103	119	1886-87 ..	..	..	145.0	153	165
1819-20 ..	92	81	86.5	108	120	1887-88 ..	..	..	140.0	147	164
1820-21 ..	93	78	85.5	105	125	1888-89 ..	..	..	150.0	161	176
1821-22 ..	106	95	100.5	118	132	1889-90 ..	..	..	164.0	161	180
1822-23 ..	104	93	98.5	116	136	1890-91 ..	..	..	180.0	178	203
1823-24 ..	130	120	125.0	157	178	1891-92 ..	..	..	207.0	253	279
1824-25 ..	164	148	156.0	190	219	1892-93 ..	..	..	202.0	231	261
1825-26 ..	125	111	118.0	138	164	1893-94 ..	..	..	182.0	205	236
1826-27 ..	93	86	89.5	89	105	1894-95 ..	..	..	175.0	177	206
1827-28 ..	84	78	81.0	89	91	1895-96 ..	..	..	169.0	159	188
1828-29 ..	87	81	84.0	92	95	1896-97 ..	..	..	195.0	222	265
1829-30 ..	95	87	91.0	102	114	1897-98 ..	..	..	241.0	276	325
1830-31 ..	87	79	83.0	87	90	1898-99 ..	..	..	190.0	217	231
1831-32 ..	81	72	76.5	79	85	1899-1900 ..	..	..	203.0	251	278
1832-33 ..	121	110	115.5	138	149	1900-01 ..	..	..	236.0	292	322
1833-34 ..	162	140	151.0	185	200	1901-02 ..	..	..	213.0	246	268
1834-35 ..	110	97	103.5	122	137	1902-03 ..	..	..	183.0	181	196
1835-36 ..	87	79	83.0	82	91	1903-04 ..	..	..	169.0	155	168
1836-37 ..	110	98	104.0	106	113	1904-05 ..	..	..	191.0	209	232
1837-38 ..	113	98	105.5	111	124	1905-06 ..	..	..	236.0	277	298
1838-39 ..	123	100	111.5	120	132	1906-07 ..	..	..	255.0	300	315
1839-40 ..	102	85	93.5	102	112	1907-08 ..	..	..	275.0	318	338
1840-41 ..	99	78	83.5	87	91	1908-09 ..	..	..	203.0	341	369
1841-42 ..	76	65	70.5	70	76	1909-10 ..	..	..	262.0	305	334
1842-43 ..	71	61	66.0	64	68	1910-11 ..	..	..	239.0	279	318
1843-44 ..	65	53	59.0	60	66	1911-12 ..	..	..	268.0	299	353
1844-45 ..	78	64	71.0	67	79	1912-13 ..	..	..	310.0	332	396
1845-46 ..	112	96	104.0	115	125	1913-14 ..	..	..	300.0	319	353
1846-47 ..	114	96	105.0	114	129	1914-15 ..	..	..	284.0	304	326
1847-48 ..	97	85	91.0	99	114	1915-16 ..	..	..	279.0	291	314
1848-49 ..	83	73	78.0	80	90	1916-17 ..	..	..	287.0	305	346
1849-50 ..	80	70	75.0	75	86	1917-18 ..	..	..	294.0	321	396
1850-51 ..	77	66	71.5	74	88	1918-19 ..	..	..	414.0	514	605
1851-52 ..	72	65	68.5	73	88	1919-20 ..	..	..	530.0	673	758
1852-53 ..	70	63	66.5	72	84	1920-21 ..	..	..	458.0	555	614
1853-54 ..	103	96	99.5	120	136	1921-22 ..	..	..	423.0	495	562
1854-55 ..	121	110	115.5	135	162	1922-23 ..	..	..	399.0	460	483
1855-56 ..	120	119	124.0	143	154	1923-24 ..	..	..	401.0	458	501
1856-57 ..	111	100	105.5	111	123	1924-25 ..	..	..	435.0	500	553
1857-58 ..	124	116	120.0	136	147	1925-26 ..	..	..	406.0	457	492
1858-59 ..	161	141	151.0	162	180	1926-27 ..	..	..	409.0	469	514
1859-60 ..	140	130	135.0	151	156	1927-28 ..	..	..	408.0	474	523
1860-61 ..	148	138	143.0	160	164	1928-29 ..	..	..	381.0	446	477
1861-62 ..	163	151	157.0	172	186	1929-30 ..	..	..	343.0	385	422
1862-63 ..	171	157	164.0	175	201	1930-31 ..	..	..	267.0	288	306
1863-64 ..	172	158	165.0	185	214	1931-32 ..	..	..	227.0	255	270
1864-65 ..	203	189	196.0	210	227	1932-33 ..	..	..	210.0	244	263
1865-66 ..	222	198	210.0	231	250	1933-34 ..	..	..	183.0	220	227
1866-67 ..	268	242	255.0	313	324	1934-35 ..	..	..	216.0	268	290
1867-68 ..	196	179	187.5	212	214	1935-36 ..	..	..	227.0	286	314
1868-69 ..	189	170	179.5	196	206						

GRAPHS SHOWING THE VARIATIONS IN THE PRESIDENCY AVERAGE PRICES OF CHOLAM, RAGI AND PADDY OVER A PERIOD OF SEVENTY YEARS.

(FASLIS 1286-1355)

CHOLAM









Name of the district.	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Vishakhapatnam ..	234	250	242	256	252	244	235	354	471	465	369	314	222	348	278	267	285	286
East Godavari ..	252	288	285	270	287	277	260	343	432	436	427	363	417	348	328	341	327	317
West Godavari ..	260	296	301	279	286	285	285	351	426	465	437	371	414	372	351	324	324	327
Guntur ..	..	..	..	..	245	261	278	351	465	426	416	385	346	379	368	315	324	327
Krishna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Delta ..	250	288	254	234	243	254	258	595	380	450	338	347	354	372	326	354	331	301
Upland ..	236	268	255	245	243	261	276	328	391	420	373	336	350	378	341	362	416	362
Nellore ..	..	..	..	..	222	243	236	320	452	402	316	362	350	..	..	..	..	..
Chittoor—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	..	..	..	249	242	238	362	477	422	416	389	353	413	391	377	406	381
Chandragiri ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kannur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Taluk of Kadiri, Madanapalle, Kayachol and Vayalpad.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jammalamadugu and Prod- datur, Sidhout and Pul- lampet.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	312	317	272	253	250	266	381	578	465	407	362	384	397	358	359	370	330
Bellary—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Red soil taluks ..	258	293	286	275	245	258	230	450	559	..	..	..	..	..	..	..	..	..
Black soil taluks of Bellary and Anantapur districts.	230	306	293	280	263	271	280	..	551	471	416	373	419	438	389	402	397	373
Anantapur—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Red soil taluks ..	230	283	261	271	251	232	228	358	490	447	436	376	366	455	353	362	365	354
Chittoor ..	..	..	..	..	249	253	255	394	484	394	394	389	388	440	389	402	426	362
Krishnagiri ..	..	..	..	..	238	271	265	402	484	385	394	394	356	444	397	397	421	362
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Northern taluks ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	297	280	255	401	522	483	401	411	390	457	430	426	411	384
Tiruchirappalli ..	..	..	..	..	303	311	331	477	568	491	453	453	441	487	430	431	409	384
Tiruvallur ..	..	..	..	..	271	280	282	412	551	416	421	407	386	441	474	471	471	448
Tiruvannamalai ..	..	..	..	..	261	269	273	381	465	365	394	360	320	437	402	377	406	369
Madurai ..	..	..	..	..	259	258	309	431	534	397	442	426	408	437	442	431	442	416
Ramanad—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Satyr ..	..	..	..	..	250	279	295	411	534	394	402	402	391	452	426	421	426	304
Srivijiputtur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tirunelveli ..	..	..	..	..	254	306	329	471	526	402	407	402	362	410	406	397	409	331
Mahabar ..	..	..	..	..	280	291	314	426	512	385	402	377	369	416	398	402	373	437
The Nilgiris ..	..	..	..	..	411	422	431	639	732	730	402	377	369	416	398	402	373	437
South Kara ..	..	..	..	..	256	271	309	335	442	341	395	351	355	398	373	329	329	329

\* Bellary district.



## APPENDIX IX-A.

Statement showing the average prices of foodgrains paddy second sort for decennial periods.

District.	Average for the decennial periods ending						
	1885-86.	1895-96.	1905-06.	1915-16.	1925-26.	1935-36.	1945-46.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vishakhapatnam .. .. .	..	127	175	247	330	231	334
East and West Godavari—							
Delta .. .. .	..	..	178	261	377	} 232	..
Upland .. .. .	..	..	181	267	369		
West Godavari .. .. .	..	..	..	..	..	235	331
Guntur .. .. .	141	153	195	245	362	201	334
Krishna—							
Delta .. .. .	..	..	180	250	339	} 241	323
Upland .. .. .	..	..	170	243	339		
Nellore .. .. .	139	163	188	222	340	255	325
Chittoor .. .. .	110	148	189	248	..	..	..
Chandragiri .. .. .	126	148	188	242	..	..	..
Palmaner .. .. .	133	160	193	249	..	..	..
Chittoor district, etc. ..	128	149	203	258	370	269	334
Cuddapah, Jammalamadugu and Proddatur .. .. .	194	175	209	..	..	..	..
Badvel, Siddhout and Pullampet ..	198	185	220	289	391	272	359
Kurnool .. .. .	..	..	..	289	386	262	359
Redsoil taluks .. .. .	..	158	207	269	167	..	..
Bellary—Blacksoil taluks .. .. .	..	..	192	263	400	282	422
Anantapur .. .. .	..	..	173	248	377	269	350
Nilgiris .. .. .	..	..	..	..	544	354	351

District.	Average for the decennial periods ending						Average for the years of	
	1885-86.	1895-96.	1905-06.	1915-16.	1925-26.	1935-36.	1936-39.	1939 to 1946.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Chingleput .. .. .	183	166	195	243	..	..	..	..
North Arcot .. .. .	125	150	184	250	378	272	210	376
South Arcot .. .. .	140	153	188	266	379	269	206	363
Salem—								
Northern taluks .. .. .	..	..	..	295	397	302	} 239	456
Southern taluks .. .. .	..	..	..	307	427	358		
Colombatore .. .. .	173	173	186	230	449	326	246	479
Tiruchrappalli .. .. .	..	..	192	285	410	291	209	384
Tanjore .. .. .	..	..	183	251	370	259	193	355
Muthurai .. .. .	140	168	191	273	417	302	240	447
Ramnad—Sattur .. .. .	175	195	227	292*	} 399	283	217	437
Srivilliputtur .. .. .	146	189	213	268				
Tirunelveli .. .. .	147	187	192	284	405	278	212	460
Malabar .. .. .	..	..	..	270	389	273	202	502
South Kanara .. .. .	..	..	..	258	347	281†	..	..

\* Up to 1909.

† Up to 1933.



## APPENDIX X.

*Statement showing the nature and percentage of soil in each district in the Province.*

Districts.	Nature of soil.			
	Regar.	Red Ferrugi- nous.	Alluvial.	Arenaceous.
	PER CENT.	PER CENT.	PER CENT.	PER CENT.
(1)	(2)	(3)	(4)	(5)
Visakhapatnam (Plains) .. ..	21-00	70-00	..	..
(Agency) .. ..	..	..	..	..
East Godavari (Plains) .. ..	8-07	32-00	52-7	6-07
(Agency) .. ..	..	..	..	..
West Godavari .. ..	31-72	28-91	35-53	3-65
Krishna .. ..	65-89	5-88	18-41	9-70
Guntur .. ..	90-10	6-60	..	3-30
Kurnool .. ..	59-07	40-03	..	..
Bellary .. ..	39-07	22-00	38 *	..
Anantapur .. ..	20-05	70-05	..	..
Cuddapah .. ..	46-02	53-04	..	..
Nellore .. ..	22-38	31-40	†	0-19 ‡
Chingleput .. ..	30-22	63-02	..	6-76
South Arcot .. ..	35-00	61-00	..	3-00
North Arcot .. ..	15-00	84-00	..	..
Chittoor .. ..	10-92	89-08	..	..
Salem .. ..	16-00	83-00	..	..
Coimbatore .. ..	9-12	89-70	..	..
Tiruchirappalli .. ..	32-90	60-70	6-40	..
Tanjore .. ..	42-83	27-45	21-58	8-14
Ramnad .. ..	67-41	32-56	..	..
Mathurai .. ..	15-00	85-00	..	..
Tirunelveli .. ..	21-05	78-05	..	..
Malabar .. ..	..	99-22	..	0-78
South Kanara .. ..	..	97-09	..	2-1

\* Black and red mixed.

† Mixed 32-6; Sandy 13-27.

‡ Special rate.

APPENDIX XI.  
Average rainfall.

	1915.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.	1927.	1928.	1929.	1930.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1 Anantapur .. .. .	28-80	33-42	32-77	19-22	28-95	12-42	24-18	17-59	12-51	21-18	23-54	19-24	22-86	22-21	24-20	26-43
2 Bellary .. .. .	30-26	35-52	34-80	17-87	25-68	10-50	27-07	17-21	15-96	20-98	23-10	18-89	22-39	24-01	22-62	22-82
3 Coimbatore .. .. .	33-20	29-15	31-11	27-50	23-12	27-15	32-05	33-71	16-70	31-68	28-90	32-17	30-23	28-19	27-60	43-29
4 Chittoor .. .. .	43-60	35-83	37-14	30-70	40-83	32-51	32-75	38-17	22-80	32-05	36-46	33-44	26-07	31-84	31-38	52-22
(Agency) .. .. .	..	..	..	..	..	..	48-04	47-14	52-86	48-06	57-50	44-63	48-55	47-29	38-92	48-13
5 East Godavari Plains .. .. .	44-29	62-32	61-58	33-29	46-93	30-73	41-08	32-52	51-70	56-50	55-25	42-22	40-24	42-18	35-91	57-12
6 West Godavari .. .. .	57-12	63-29	56-09	28-24	46-02	20-74	44-97	32-75	50-25	43-73	49-34	34-08	43-86	37-71	33-76	49-68
7 Guntur .. .. .	46-75	50-97	46-16	30-45	28-09	24-28	35-06	32-10	28-15	31-61	39-90	21-73	35-41	33-57	22-75	39-61
8 Chingleput .. .. .	46-14	46-97	47-48	64-42	50-93	59-07	51-06	60-97	39-80	38-87	61-80	32-40	34-83	44-93	46-92	76-64
9 Cuddapah .. .. .	32-61	40-00	37-93	21-23	31-92	23-61	20-89	28-05	16-03	24-96	33-53	25-40	25-90	24-64	26-01	35-08
10 Kurnool .. .. .	31-44	48-50	31-66	20-02	28-73	14-00	21-88	18-93	21-08	22-27	28-41	18-60	26-79	24-58	20-84	23-70
11 South Kanara .. .. .	122-13	153-61	156-24	121-00	138-30	139-07	152-05	164-95	162-84	168-59	175-15	133-20	151-45	130-39	176-80	141-50
12 Krishna .. .. .	61-48	50-19	55-76	30-05	40-51	26-36	44-35	32-43	34-49	40-46	45-63	27-83	39-72	34-73	28-71	51-06
13 North Arcot .. .. .	43-60	43-49	35-21	30-87	44-65	37-53	40-12	40-99	25-25	33-43	38-71	32-80	32-28	37-66	32-98	55-35
14 South Arcot .. .. .	33-23	43-78	35-09	44-69	49-97	62-61	45-32	53-09	47-48	39-50	56-05	37-44	34-28	57-79	44-98	61-03
15 Nellore .. .. .	48-25	36-82	51-39	46-16	39-06	40-12	32-95	40-40	29-45	37-58	52-52	26-36	33-15	32-27	33-87	54-62
16 Salem .. .. .	41-88	46-30	40-27	22-87	39-13	37-68	38-05	39-09	20-27	30-96	26-93	27-01	29-81	32-39	31-11	42-32
17 Tiruchirappalli .. .. .	37-07	32-29	38-79	31-12	38-90	40-02	36-47	35-24	28-75	30-61	30-30	27-13	29-70	31-50	32-26	47-62
18 Tanjore .. .. .	41-23	34-75	43-48	41-17	59-53	73-45	45-41	43-39	56-93	32-73	51-02	40-04	27-86	57-40	46-45	60-50
19 Mathurai .. .. .	39-21	27-53	38-90	30-46	30-84	41-15	30-21	42-31	24-03	27-58	34-68	29-27	31-92	30-80	34-19	43-77
20 Rammad .. .. .	32-90	25-54	33-81	36-60	37-71	43-79	32-77	35-23	39-96	35-77	29-81	24-22	32-63	31-39	39-62	39-36
21 Vizianpatam .. .. .	40-88	40-88	40-81	40-81	39-83	39-83	39-59	32-43	40-04	46-18	47-97	35-24	43-03	52-27	38-44	45-23
22 Tiruchelveli .. .. .	28-59	18-11	27-20	33-63	29-97	39-65	28-47	39-30	37-41	32-40	44-72	24-64	35-99	20-40	40-40	31-01
23 Madbar .. .. .	118-68	121-63	108-87	90-29	115-15	134-44	111-74	133-62	143-78	176-82	131-31	122-88	122-63	96-40	137-06	119-71
24 The Nilgiris .. .. .	80-60	70-63	71-20	64-60	78-12	74-50	81-82	75-54	78-26	104-36	73-55	67-79	68-51	73-66	76-15	83-53



APPENDIX XII.

Statement showing particulars of irrigation and cultivation under productive works.

(1)	Aynut.		Wet waste.		First crop.			Second crop.				
	Govern- ment.	Inam.	Remit- ted.	Charged.	On wet lands.		On dry lands.		On single crop wet lands.		On dry lands.	
					Flow.	Lift.	Flow.	Lift.	Flow.	Lift.	Flow.	Lift.
1 Godavari delta system	421,740	63,426	1,020	18,075	459,649	5,813	154,820	5,004	167,343	4,048	58,050	1,060
2 Krishna delta system	470,251	25,891	841	10,541	476,320	8,441	155,032	12,766	3,081	113	6,093	1,070
3 Divi cum Krishna east bank canal	1,103	2,580	..	212	3,536	..	50,247	173	2	..	12	1
4 Pennar river channel	124,129	17,384	225	5,110	134,680	1,940	10,393	1,433	2,936	115	267	23
5 Arekankotai channel	4,280	152	..	17	4,415	..	222	150	807	..	81	36
6 Tadepalle channel	15,360	1,630	..	1,671	15,292	27	1,024	548	4,455	101	65	244
7 Kaliparayan channel	8,216	1,015	4	106	9,023	98	973	2,403	425	425	639	2,013
8 Chembarampakkam tank	11,800	1,440	64	1,413	11,317	545	67	73	3,075	..	30	27
9 Pohny Aicut system	20,269	1,468	1,758	2,049	10,390	640	1,148	134	3,382	91	318	10
10 Cheyyar Aicut system	18,466	1,646	115	1,667	17,952	378	1,477	233	2,404	223	335	50
11 Tirukkoyilur Aicut system	23,467	677	11	1,095	22,746	290	2,702	1,009	3,844	67	285	185
12 Slatatope Aicut system	29,467	1,280	3	1,713	29,080	51	3,269	420	4,120	64	446	61
13 Melamattur Aicut system	3,018	83	..	67	3,893	56	776	15	122	..	31	..
14 Yr-dhuchalam Aicut system	8,822	82	86	362	8,941	265	1,530	65	146	..	50	4
15 Lower Coleroon Aicut system	102,565	6,038	36	2,800	109,001	2,706	2,812	1,250	7,528	200	461	280
16 Cauvery Delta system	770,350	33,750	338	24,691	769,303	9,428	22,883	15,186	103,511	1,583	4,412	2,508
17 Nandiyar channel	5,097	15	..	176	4,584	359	928	533	1,077	85	185	146
18 Periyar system	101,235	3,528	8	3,482	98,398	2,375	3,841	440	15,699	440	1,747	87
19 Srivakuntam Aicut system	21,038	473	128	851	20,292	840	1,751	154	548	1,172	158	21
20 Marudu Aicut system	16,847	435	7	370	16,639	286	90	13	307	272	20	7
21 Oombum tank	3,616	1,620	..	109	5,112	15	311	87	203	..	8	22
22 Kattalai scheme	35,155	2,160	17	1,254	34,960	1,034	14,076	1,056	7,883	458	3,752	212
23 Polavaram Island project	..	..	..	..	..	..	9,804	48	..	..	3,707	3
24 Cauvery-Mettur project	23,950	420	47	2,340	21,219	756	37,734	1,045	3,070	124	18,887	660
Total	2,241,905	167,613	4,717	81,053	2,235,387	36,433	487,509	44,247	385,840	9,583	100,028	9,639

APPENDIX XIII.  
Statement showing particulars of irrigation and cultivation under unproductive works.

Name of sources of irrigation.	Ayacut.			Wet waste.			First crop.			Second crop.						
	Govern- ment. (2)	Inam. (3)	Remit- ment. (4)	Charged. (5)	On wet lands.			On dry lands.			On single crop wet lands.			On dry lands.		
					Flow. (6)	Lift. (7)	Lift. (8)	Flow. (9)	Lift. (10)	Lift. (11)	Flow. (12)	Lift. (13)				
1 Chiraole inber river system	51,931	10,368	15	1,334	39,030	1,870	1,515	515	2,802	1,023	132	123				
2 Wellpalem reservoir	1,849	81	..	1	1,805	51	10,443	429	412	..	5,806	206				
3 Nigavali river system	13,823	4,166	45	703	17,007	110	2,003	95	400	27	60	1				
4 Muniyeri anicut system	7,891	0	..	215	7,084	2	1,078	256	7	2	76	1				
5 Jangambeswarapuram tank	202	46	..	43	108	..	20	..	1	..	2	..				
6 Annakur tank	361	106	..	72	305	..	36	..	1	..	..	..				
7 Dondajad tank	206	..	..	6	200	..	228	..	4	..	..	..				
8 Bhavanashi tank	50	..	..	..	50	..	551	3	..	2	..	2				
9 Mopad reservoir	224	46	..	15	255	..	1,493	4	3	..	188	..				
10 Hajipuram tank	458	..	..	62	67	298	140	..	8	..	1	..				
11 Ponnalur tank	554	..	..	23	531	..	135	82	..	..	..	..				
12 Anamasamudram Biraperu tank	795	141	..	73	98	705	33	..	..	..	..	..				
13 Yerur tank	1,113	130	..	545	110	203	114	4	..	..	..	..				
14 Sakketu system	2,092	1,354	75	151	3,220	61	204	10	29	..	19	..				
15 Markapur tank	754	190	..	29	915	..	410	..	1	..	2	..				
16 Yellaru tank	551	9	20	30	504	..	17	..	..	..	..	..				
17 Sidhapur tank	..	..	..	..	..	..	908	..	..	..	2	..				
18 Nagavaram anicut system	452	98	..	20	517	4	30	..	389	3	22	6				
19 Venkatapuram tank	40	14	..	..	54	6	272	..	..	..	..	..				
20 Kurnool-Chidlapah canal	27,133	1,833	27	602	28,198	128	30,756	1,051	2,849	42	3,525	272				
21 Chepad channel	0,122	576	..	100	6,400	52	3,018	14	205	..	185	..				
22 Barur tank	4,084	162	74	462	3,550	160	134	15	..	50	54	1				
23 Kanniyampalli anicut system	..	..	..	..	..	..	308	..	..	..	134	..				
24 Madras water-supply and irrigation system	5,946	433	..	1,042	5,112	274	32	10	1,977	154	69	34				
25 Vallur anicut system	2,069	232	..	11	1,584	426	5	..	308	40	..	..				
26 Peledora anicut system	11,225	281	..	380	11,004	122	1,639	424	691	12	127	33				
27 Falar anicut system	67,762	4,959	6,406	7,301	56,581	2,405	1,720	220	9,988	559	241	234				
28 Chippayapalem project	22	6	..	1	27	..	184	..	..	..	164	..				
29 Basavanna and Roya channel	8,993	2,351	121	392	10,813	18	1,364	17	2,815	5	100	..				
30 Panjapudi reservoir	..	..	..	..	..	..	..	..	..	..	..	..				
Total	210,708	27,700	7,438	13,469	216,309	5,927	68,608	3,170	22,950	1,910	10,978	995				

APPENDICES

APPENDIX XIV.

Statement showing particulars of irrigation and cultivation under minor works.

District.	(1)	(2)	(3)	Wet waste.		(6)	Actual cultivation.		(8)
				Remitted.	Charged.		First crop on wet lands.	Second crop on single crop wet lands.	
1 Visakhapatnam	..	92,702	28,010	1,794	12,819	106,133	3,665	8,570	
2 East Godavari	..	63,408	23,854	473	7,291	79,498	12,145	484	
3 West Godavari	..	28,754	7,621	158	3,062	33,155	715	..	
4 Krishna	..	12,095	615	44	1,254	11,418	14	..	
5 Guntur	..	20,391	2,388	131	3,158	19,480	1,022	19	
6 Nellore	..	108,681	15,024	2,318	13,908	103,080	7,867	644	
7 Cuddapah	..	65,355	25,625	5,708	11,711	73,473	7,899	6,390	
8 Anantapur	..	123,664	22,126	4,342	27,736	103,712	13,359	7,987	
9 Bellary	..	43,610	9,834	2,713	8,220	42,511	4,896	2,277	
10 Kurnool	..	25,060	12,922	1,082	4,215	32,685	1,278	542	
11 Chittoor	..	91,756	24,195	5,302	20,091	80,658	11,681	17,723	
12 Chingleput	..	331,775	32,127	4,130	43,570	316,201	52,769	24,054	
13 North Arcot	..	195,987	16,070	8,280	26,903	176,873	27,293	33,480	
14 South Arcot	..	226,775	12,257	1,270	43,752	254,007	45,443	22,051	
15 Tanjore	..	33,458	170	617	3,311	29,500	1,149	15	
16 Tiruchirappalli	..	101,895	7,210	2,181	12,256	94,069	15,041	30,665	
17 Mathurai	..	123,891	6,957	3,736	15,693	111,410	27,743	11,693	
18 Ramnad	..	30,261	2,306	90	1,109	31,358	4,020	6,151	
19 Tirunelveli	..	155,715	9,686	253	7,922	157,225	15,040	63,660	
20 Coimbatore	..	56,529	5,036	120	4,000	47,354	5,832	18,382	
21 Salem	..	102,025	5,660	3,259	16,959	87,478	4,042	27,302	
Grand total	..	2,073,787	270,297	68,100	260,140	2,008,882	267,913	281,689	

## APPENDIX XV.

## Statistics of the history of cultivation in selected villages of certain districts under IV and V class sources of irrigation.

Serial number and district.	Name of village.	Fahs.	Total extent of ayacut.	Extent cultivated in each fahs.		Extent left waste in each fahs.	Remission granted, if any.	Nature of the crops cultivated.			
				First crop.	Second crop.			Wet.	Dry.	Commercial	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1 Guntur ..	49. Kampanthy ..	1352	53.68	44.76	..	8.92	..	Wet.	Dry.	..	
		1353	53.68	44.76	..	8.92	..	Do.	Do.	..	
		1354	53.68	44.30	..	8.38	..	Do.	Do.	..	
		1355	53.68	44.76	..	8.92	..	Do.	Do.	..	
		1356	53.68	44.41	..	9.27	..	Do.	Do.	..	
		1352	81.33	38.44	..	53.42	..	Do.	..	..	
		1353	81.33	35.34	..	56.52	..	Do.	..	..	
2 Chingleput ..	52. Alur..	1354	81.33	35.67	..	56.19	..	Do.	..	..	
		1355	81.33	32.20	..	59.57	..	Do.	..	..	
		1356	81.33	43.88	..	47.98	..	Do.	..	..	
		1352	122.48	121.05	6.88	1.43	36.87	..	Do.	Dry.	..
		1353	122.48	120.75	27.18	1.73	..	..	Do.	Do.	..
Kadmatu ..	128. Anakapathuri ..	1354	122.48	120.22	8.05	2.26	Rs. 153-12-0	Do.	Do.	..	
		1355	122.48	118.50	0.36	3.89	..	Do.	Do.	..	
		1356	122.48	120.17	0.74	2.31	..	Do.	Do.	..	
		1352	31.11	28.68	10.42	2.45	Rs. 67-8-0	..	Do.	Dry.	..
		1353	31.11	27.43	14.45	3.68	..	..	Do.	Do.	..
		1354	31.11	26.02	4.41	4.19	..	..	Do.	Dry.	..
		1355	31.11	18.50	..	12.52	..	..	Do.	Do.	..
		1356	31.11	27.83	..	3.28	..	..	Do.	Do.	..
		1352	42.94	42.75	6.35	0.19	..	..	Do.	Do.	..
		1353	42.94	42.53	15.51	0.41	..	..	Do.	Do.	..
		1354	42.94	42.61	9.06	0.33	..	..	Do.	Do.	..
		127. Pottalatur, Nalageri and Senal tungal.	..	1355	42.94	42.77	12.70	0.17	..	Do.	Do.
1356	42.94			42.72	11.51	0.22	..	..	Do.	Do.	..
1352	21.82			21.78	..	0.04	..	..	Do.	..	..
1353	21.82			21.10	..	0.72	..	..	Do.	..	..
129. Pottalatur, Nalageri and Senal tungal.	..	1354	21.82	21.51	..	0.31	..	Do.	..	..	
		1355	21.82	21.75	0.22	0.04	..	..	Do.	..	..
		1356	21.82	21.72	21.13	0.10	..	..	Do.	Dry	..
		1352	263.33	252.42	97.72	30.81	..	..	Do.	Do.	..
		1353	263.33	251.24	32.30	32.09	..	..	Do.	Do.	..
		1354	263.33	227.40	33.22	33.93	..	..	Do.	Do.	..
130. Mangalam ..	..	1355	263.33	241.57	49.70	49.70	..	Do.	Do.	..	
		1356	263.33	227.38	87.51	35.95	..	..	Do.	Do.	..
		1352	58.52	52.02	1.86	5.50	..	..	Do.	Do.	..
		1353	58.52	51.04	1.82	7.48	..	..	Do.	Dry	..
151. Nannangalam ..	..	1354	58.52	52.13	0.50	6.30	..	Do.	Do.	..	
		1355	58.52	50.05	0.50	8.47	..	..	Do.	Do.	..
		1356	58.52	48.60	0.87	9.83	..	..	Do.	..	..





*Statistics of the history of cultivation in selected villages in selected districts under IV and V class sources of irrigation—cont.*

Serial number and district.	Name of village.	Faall.	Total extent of ayacont.	Extent cultivated in each faall.		Extent left waste in each faall.	Remission granted if any.	Nature of the crops cultivated.			
				First crop.	Second crop.			Wet.	Dry.	Commercial.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
5 Chittoor—cont.	Ramasamudram tank ..	1352	37-87	20-02	10-38	2-80	147-12	Wet.	Dry.	Commercial.	
		1353	37-87	33-77	28-13	37-87	1-49	9-04	Do.	Do.	Do.
		1354	37-87	32-71	23-52	37-87	1-49	42-01	Do.	Do.	Do.
		1355	37-87	33-06	14-88	37-87	1-49	9-04	Do.	Do.	Do.
		1356	37-87	31-83	15-09	37-87	1-30	130-01	Do.	Do.	Do.
	Thadakanacheruvu ..	1352	32-28	28-27	16-74	28-10	..	..	Do.	Do.	Do.
		1353	32-28	36-41	10-35	36-41	..	..	Do.	Do.	Do.
		1354	32-28	28-59	10-80	28-59	1-37	28-03	Do.	Do.	Do.
		1355	32-28	24-74	10-80	24-74	..	..	Do.	Do.	Do.
		1356	32-28	23-53	13-29	23-53	..	..	Do.	Do.	Do.
	Mallecheruvu ..	1352	31-89	27-77	18-03	27-77	0-85	53-03	Do.	Do.	Do.
		1353	31-89	30-86	25-70	30-86	..	..	Do.	Do.	Do.
		1354	31-89	30-70	21-70	30-70	..	..	Do.	Do.	Do.
		1355	31-89	29-41	11-20	29-41	..	10-07	Do.	Do.	Do.
		1356	31-89	30-43	12-06	30-43	..	..	Do.	Do.	Do.
Theakaya oddu ..	1352	6-71	5-35	4-37	5-35	0-74	19-12	Do.	Do.	Do.	
	1353	6-71	6-23	2-85	6-23	..	..	Do.	Do.	Do.	
	1354	6-71	5-86	3-94	5-86	..	..	Do.	Do.	Do.	
	1355	6-71	5-67	2-12	5-67	..	..	Do.	Do.	Do.	
	1356	6-71	6-07	3-94	6-07	..	..	Do.	Do.	Do.	
Chamaareddycheruvu ..	1352	40-97	36-53	18-20	36-53	0-50	118-00	Wet.	Do.	Do.	
	1353	40-97	39-30	25-06	39-30	0-92	8-00	Do.	Do.	Do.	
	1354	40-97	39-63	26-83	39-63	..	28-01	Do.	Do.	Do.	
	1355	40-97	36-53	11-08	36-53	..	9-00	Do.	Do.	Do.	
	1356	40-97	39-65	22-42	39-65	..	..	Do.	Do.	Do.	
Chinidi Alvarugunta ..	1352	3-26	2-47	2-19	2-47	..	12-04	..	Do.	..	
	1353	3-26	2-06	1-72	2-06	..	..	Do.	Do.	..	
	1354	3-26	2-89	1-80	2-89	..	0-12	Wet.	Do.	Do.	
	1355	3-26	2-85	1-04	2-85	..	0-01	Do.	Do.	Do.	
	1356	3-26	2-40	1-45	2-40	..	0-15	Do.	Do.	Do.	
Rachurivengacheruvu.	1352	3-48	3-03	2-00	3-03	..	0-02	..	Do.	Do.	
	1353	3-48	3-15	1-50	3-15	..	..	..	Do.	Do.	
	1354	3-48	3-14	1-82	3-14	..	..	..	Do.	Do.	
	1355	3-48	3-13	1-52	3-13	..	6-02	..	Do.	Do.	
	1356	3-48	3-07	1-71	3-07	..	1-08	..	Do.	Do.	
Karnacheruvu ..	1352	23-18*	21-42	12-40	21-42	0-17	80-04	Wet.	Do.	Do.	
	1353	23-18	22-88	16-27	22-88	..	..	Do.	Do.	Do.	
	1354	23-18	22-70	16-83	22-70	..	..	Do.	Do.	Do.	
	1355	23-18	22-64	5-58	22-64	0-17	8-05	Do.	Do.	Do.	
	1356	23-18	22-02	12-83	22-02	..	..	Do.	Do.	Do.	
Desreddcheruvu ..	1352	37-31	33-90	13-36	33-90	3-69	80-05	Do.	Do.	Do.	
	1353	37-31	33-87	27-25	33-87	..	13-02	Do.	Do.	Do.	
	1354	37-31	33-85	14-63	33-85	..	5-01	Do.	Do.	Do.	
	1355	37-31	31-89	14-14	31-89	0-24	7-10	Do.	Do.	Do.	
	1356	37-31	33-04	11-95	33-04	..	7-15	Do.	Do.	Do.	

Errappa oddu .. ..	1352	0-17	7-85	6-44	..	..	..	Do.
	1353	0-17	8-26	5-79	..	..	..	Do.
	1354	0-17	8-40	5-45	..	..	..	Do.
	1355	0-17	8-70	3-06	..	..	..	Do.
	1356	0-17	8-65	4-00	..	..	..	Do.
Pachlapah Obannakunta.	1352	2-46	2-14	2-09	..	..	..	Do.
	1353	2-46	2-26	2-06	..	..	..	Do.
	1354	2-46	2-26	1-10	..	..	..	Do.
	1355	2-46	2-22	2-00	..	..	..	Do.
	1356	2-46	1-39	0-70	..	..	..	Do.
Anantharayani Oddu ..	1352	10-35	8-00	3-37	0-23	17-03	Do.	Do.
	1353	10-35	9-03	4-69	..	5-00	Do.	Do.
	1354	10-35	9-10	5-90	..	3-14	Do.	Do.
	1355	10-35	9-14	5-27	..	4-12	Do.	Do.
	1356	10-35	9-41	0-07	..	4-14	Do.	Do.
Erram Reddicheruvu ..	1352	10-04	7-02	4-10	..	28-01	Do.	Do.
	1353	10-04	8-41	3-68	..	0-10	Do.	Do.
	1354	10-04	8-33	2-40	..	0-10	Do.	Do.
	1355	10-04	7-03	2-20	1-03	8-05	Do.	Do.
	1356	10-04	0-97	4-33	..	0-07	Do.	Do.
Boomiah kunta ..	1352	22-08	19-44	0-40	..	..	Do.	Do.
	1353	22-08	21-72	14-10	..	..	Do.	Do.
	1354	22-08	21-22	11-81	..	..	Do.	Do.
	1355	22-08	21-89	12-33	..	..	Do.	Do.
	1356	22-08	21-82	14-94	..	..	Do.	Do.
Nanredry kunta ..	1352	6-34	5-34	2-55	..	..	Do.	Do.
	1353	6-34	5-97	2-80	..	..	Do.	Do.
	1354	6-34	6-09	2-82	0-36	4-07	Do.	Do.
	1355	6-34	6-22	2-63	0-41	3-03	Do.	Do.
	1356	6-34	6-36	6-17	..	..	Do.	Do.
Gadanki .. ..	1352	9-97	0-00	2-35	0-97	..	Do.	Do.
	1353	9-97	0-61	8-71	0-36	..	Do.	Do.
	1354	9-97	0-37	5-05	0-20	..	Do.	Do.
	1355	9-97	0-30	1-93	0-37	..	Do.	Do.
	1356	9-97	0-62	7-03	0-45	..	Do.	Do.
Rayapolluvarl cheruvu.	1352	11-58	6-20	0-24	5-38	..	Do.	Do.
	1353	11-58	10-99	9-12	0-50	..	Do.	Do.
	1354	11-58	10-87	3-27	0-71	..	Do.	Do.
	1355	11-58	10-07	2-08	0-61	..	Do.	Do.
	1356	11-58	11-03	2-90	0-55	..	Do.	Do.
Desireddikki cheruvu ..	1352	44-62	42-84	11-87	1-78	..	Do.	Do.
	1353	44-62	43-36	39-50	1-20	..	Do.	Do.
	1354	44-62	43-02	28-30	1-60	..	Do.	Do.
	1355	44-62	43-14	11-01	1-48	..	Do.	Do.
	1356	44-62	42-94	28-96	1-63	..	Do.	Do.
Pakala (Kothakunta) ..	1352	7-25	6-06	4-37	..	6-07	Do.	Do.
	1353	7-25	6-04	4-26	..	..	Do.	Do.
	1354	7-25	6-00	3-63	..	1-00	Do.	Do.
	1355	7-25	6-03	1-03	..	0-64	Do.	Do.
	1356	7-25	7-04	2-77	..	7-10	Do.	Do.
Bodigutha Papiahgunta.	1352	0-92	0-74	0-50	..	..	Do.	Do.
	1353	0-92	0-74	0-46	..	..	Do.	Do.
	1354	0-92	0-74	0-46	..	..	Do.	Do.
	1355	0-92	0-76	0-39	..	..	Do.	Do.
	1356	0-92	0-76	0-39	..	..	Do.	Do.

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Statistics of the history of cultivations in selected villages of certain districts under IV and V class sources of irrigation—cont.

Serial number and district.	Name of village.	Fasal.	Total extent of ayaout.	Extent cultivated in each fasil.		Extent left waste in each fasil.	Remission granted, if any.	Nature of the crops cultivated.			
				First crop.	Second crop.			Wet.	Dry.	Commercial.	
5 Chittoor—cont.	Nambala kunta	1352	3.74	2.94	1.00	..	..	Wet.	Dry.	(11)	
		1353	3.74	3.44	1.76	..	..	Do.	Do.	..	
		1354	3.74	3.46	1.01	1.11	..	..	Do.	Do.	Commercial.
		1355	3.74	3.38	0.30	0.11	..	..	Do.	Do.	Do.
	Mallappa Raja ..	1352	4.17	2.47	0.14	..	..	..	Do.	Do.	..
		1353	4.17	3.90	2.90	..	..	..	Do.	Do.	..
		1354	4.17	4.17	2.50	..	..	..	Do.	Do.	..
		1355	4.17	4.10	0.80	..	..	..	Do.	Do.	Commercial.
	Nareddy kunta	1352	6.84	5.34	2.55	..	..	..	Do.	Do.	..
		1353	6.84	5.97	2.80	..	..	..	Do.	Do.	..
		1354	6.84	6.00	2.82	4.07	..	..	Wet.	Do.	..
		1355	6.84	6.22	2.63	3.03	..	..	Do.	Do.	..
	Pogam ..	1352	1.91	1.88	1.88	..	..	..	Do.	Do.	..
		1353	1.91	1.45	..	0.03	..	..	Do.	Do.	..
		1354	1.91	1.80	0.24	2.02	..	..	Wet.	Do.	..
		1355	1.91	1.80	..	..	..	..	Do.	Do.	..
Nadvi Appiah kunta ..	1352	1.57	1.52	1.48	..	..	..	Do.	Do.	..	
	1353	1.57	0.52	0.04	..	..	..	Do.	Do.	..	
	1354	1.57	0.53	0.04	8.00	..	..	Wet.	Do.	Commercial.	
	1355	1.57	1.53	0.43	0.02	..	..	Do.	Do.	..	
Thurpa Reddu kunta ..	1352	3.13	2.90	2.14	..	..	..	Do.	Do.	..	
	1353	3.13	2.96	2.00	..	..	..	Do.	Do.	..	
	1354	3.13	2.90	2.23	0.11	..	..	Wet.	Do.	..	
	1355	3.13	2.63	1.42	..	..	..	Do.	Do.	..	
Padamata Reddappa-kunta.	1352	2.49	2.22	1.90	..	..	..	Do.	Do.	..	
	1353	2.49	2.34	2.00	..	..	..	Do.	Do.	..	
	1354	2.49	2.35	1.60	1.04	..	..	Wet.	Do.	Commercial.	
	1355	2.49	2.30	0.70	3.00	..	..	Wet.	Do.	..	
Sami Reddi Oddu ..	1352	2.49	2.35	2.65	0.05	..	..	Do.	Do.	..	
	1353	2.49	4.93	1.41	..	..	..	Do.	Do.	..	
	1354	2.49	4.57	2.80	..	..	..	Wet.	Do.	Commercial.	
	1355	2.49	3.67	1.96	1.11	..	..	Do.	Do.	..	
Gadanki (Choppavari cheruku).	1352	7.13	3.47	0.83	1.07	..	..	Do.	Do.	..	
	1353	7.13	5.51	1.70	..	..	..	Do.	Do.	..	
	1354	7.13	7.85	6.80	..	..	..	Do.	Do.	..	
	1355	7.13	7.84	4.10	0.26	..	..	Do.	Do.	..	
1355	..	..	7.71	7.71	0.40	..	..	Do.	Do.	..	
			8.11	7.92	0.46	..	..	..	Do.	Do.	..







Statement showing the statistics of extents irrigated and left waste in second to fourth classes of irrigation sources in selected villages—cont.

Number of the village.	Faali 1354.										Faali 1355.										Faali 1356.									
	Ayacut.			Waste.			Second crop.			Waste.			Second crop.			Waste.			Second crop.			Waste.			Second crop.					
	Government.	Inam.	Remitted.	Whether remitted or charged.	First crop on dry.	On S.C.W. land.	On dry land.	On S.C.W. land.	On dry land.	Whether remitted or charged.	First crop on dry.	On S.C.W. land.	On dry land.	On S.C.W. land.	On dry land.	Whether remitted or charged.	First crop on dry.	On S.C.W. land.	On dry land.	On S.C.W. land.	On dry land.	Whether remitted or charged.	First crop on dry.	On S.C.W. land.	On dry land.	On S.C.W. land.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)			
V. Katur	199 87	11 43	..	..	..	..	..	..	..	..	..	..	..	..	1 01	96 10	38 90	17 2	..	..	..	..	..	..	..	..	..			
Kurumbalur	226 91	2 09	..	..	..	..	..	..	..	..	..	..	..	..	17 48	9 04	4 20	..	..	..	..	..	..	..	..	..	..			
25	179 23	14 42	..	..	..	..	..	..	..	..	..	..	..	..	26 38	61 48	26 91	47 86	..	..	..	..	..	..	..	..	..			
26	234 66	21 87	..	..	..	..	..	..	..	..	..	..	..	..	7 64	2 80	..	298 07	..	..	..	..	..	..	..	..	..			
42	119 71	2 35	..	..	..	..	..	..	..	..	..	..	..	..	5 88	14 13	3 45	..	..	..	..	..	..	..	..	..	..			
42	130 87	0 98	..	..	..	..	..	..	..	..	..	..	..	..	15 10	19 78	7 77	..	..	..	..	..	..	..	..	..	..			
72	118 47	9 61	..	..	..	..	..	..	..	..	..	..	..	..	19 78	7 77	..	..	..	..	..	..	..	..	..	..	..			
27	251 37	67 65	..	..	..	..	..	..	..	..	..	..	..	..	56 44	5 84	..	180 51	..	..	..	..	..	..	..	..	..			
1	1 33	..	..	..	..	..	..	..	..	..	..	..	..	..	0 08	4 30	..	..	..	..	..	..	..	..	..	..	..			
55	13 38	..	..	..	..	..	..	..	..	..	..	..	..	..	0 24	4 30	..	..	..	..	..	..	..	..	..	..	..			
78	80 09	..	..	..	..	..	..	..	..	..	..	..	..	..	4 20	149 79	..	..	..	..	..	..	..	..	..	..	..			
79	10 53	..	..	..	..	..	..	..	..	..	..	..	..	..	0 58	11 72	0 73	..	..	..	..	..	..	..	..	..	..			
38	56 91	..	..	..	..	..	..	..	..	..	..	..	..	..	0 63	36 67	..	..	..	..	..	..	..	..	..	..	..			
2	260 03	4 42	..	..	..	..	..	..	..	..	..	..	..	..	24 50	20 02	..	51 73	..	..	..	..	..	..	..	..	..			
114	64 83	2 02	..	..	..	..	..	..	..	..	..	..	..	..	2 32	1 22	0 66	..	..	..	..	..	..	..	..	..	..			
143	99 50	1 20	..	..	..	..	..	..	..	..	..	..	..	..	18 31	4 05	20 02	..	..	..	..	..	..	..	..	..	..			
146	62 61	0 83	..	..	..	..	..	..	..	..	..	..	..	..	18 24	4 85	20 20	..	..	..	..	..	..	..	..	..	..			
148	97 04	4 24	..	..	..	..	..	..	..	..	..	..	..	..	18 45	9 45	48 69	..	..	..	..	..	..	..	..	..	..			
153	51 20	0 46	..	..	..	..	..	..	..	..	..	..	..	..	18 76	15 65	6 39	..	..	..	..	..	..	..	..	..	..			
5	125 36	5 50	..	..	..	..	..	..	..	..	..	..	..	..	14 19	4 71	..	..	..	..	..	..	..	..	..	..	..			
9	123 09	20 12	..	..	..	..	..	..	..	..	..	..	..	..	4 84	6 06	..	..	..	..	..	..	..	..	..	..	..			
153	189 23	9 24	..	..	..	..	..	..	..	..	..	..	..	..	21 70	5 37	170 70	..	..	..	..	..	..	..	..	..	..			
49	9 78	..	..	..	..	..	..	..	..	..	..	..	..	..	1 87	..	..	..	..	..	..	..	..	..	..	..	..			
7	352 93	33 57	..	..	..	..	..	..	..	..	..	..	..	..	32 98	17 31	1 40	..	..	..	..	..	..	..	..	..	..			
16	205 05	3 88	..	..	..	..	..	..	..	..	..	..	..	..	2 12	88 65	78 93	120 67	..	..	..	..	..	..	..	..	..			
Tiruvananthapuram	128 31	5 52	..	..	..	..	..	..	..	..	..	..	..	..	7 09	125 41	69 58	59 88	..	..	..	..	..	..	..	..	..			
3	102 18	4 37	..	..	..	..	..	..	..	..	..	..	..	..	8 55	93 71	68 39	70 44	..	..	..	..	..	..	..	..	..			
9	108 78	7 17	..	..	..	..	..	..	..	..	..	..	..	..	22 58	222 82	27 76	34 60	..	..	..	..	..	..	..	..	..			
78	265 36	7 07	..	..	..	..	..	..	..	..	..	..	..	..	40 76	82 43	4 54	20 90	..	..	..	..	..	..	..	..	..			

Perambalur taluk (Tiruchirappalli district).

Fourth Class—Dharmapuri taluk (Salem district).

Athar taluk (Salem district).

Tiruvannamalai taluk (North Arcot district).

Tirupattur taluk (North Arcot district).

Perambalur taluk (Tiruchirappalli district).





## APPENDIX XVII.

*Statement showing deduction for the vicissitudes of the season and for merchants' profits.*

District.	Tract.	Merchants' profits white paddy.	Wet vicissitudes of the season.	Jonna or cholam.	Sozza or Cumbu.	Ragl.	Horse-gran.	Black paddy.	Aruga or varugu.	Variga.	Korra.	Modan (or upland rice).	Vicissitudes of the season (Dry).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 Visakhapatam ..	.....	15	20	..	15	15	..	..	..	..	..	..	20
2 East and West ..	Delta	15	10	..	..	..	..	15	..	..	..	..	20
Godavari ..	Upland	15	25	15	15	15	15	15	..	..	..	..	25
3 Krishna ..	Delta	15	10	15	..	..	..	15	..	..	..	..	20
Upland ..	Upland	16	25	15	15	..	..	..	..	..	..	..	25
4 Guntur ..	Delta	15	10	15	..	..	..	15	..	..	..	..	20
Upland ..	Upland	15	25	15	..	..	..	..	15	..	..	..	20
Vinukonda ..	..	15	25	..	15	..	..	..	..	..	..	..	25
Onole ..	..	15	..	15	15	..	..	..	..	15	..	..	161
5 Nellore ..	North	15	..	15	15	..	..	..	..	15	..	..	161
South ..	..	15	..	15	..	..	..	..	15	..	..	..	25
6 Kurnool ..	.....	15	20	15	..	..	..	..	15	..	..	..	25
7 Bellary ..	Tungabhadra	15	20	15	..	..	..	..	..	..	..	..	25
Other sources ..	..	15	25	15	..	..	..	..	..	..	..	..	25
8 Anantapur ..	Black soil taluks	15	..	..	..	15	..	..	..	..	..	..	25
Red soil taluks ..	..	15	25	15	..	..	..	..	..	..	..	..	25
Kadiri ..	..	15	..	..	15	..	..	..	..	..	..	..	25
9 Cuddapah ..	Cuddapah, etc.	15	20	15	..	..	..	..	..	..	..	..	25
Pallivenda ..	..	..	20	..	..	..	..	..	..	..	..	..	..
Badvel, Sidhout and Rajampet.	..	..	20	..	..	..	..	..	..	..	..	..	25
Royachoti ..	..	15	25	..	15	..	..	..	..	..	..	..	..

161 (a) 1st gr. vs. 25 (b), II & III gr. vgs.



## APPENDIX XVIII.

Statement showing the cost of cultivation adopted at the settlements.

Name of the district.	Black (IV Loam).		Red (VII Loam).	
	From	To	From	To
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Paddy.</i>				
Visakhapatnam .. .. .	10 3 0	8 9 4	9 10 8	8 3 0
East and West Godavari				
Delta .. .. .	12 0 0	7 8 0	3 12 0	3 4 0
Upland .. .. .	5 0 0	4 8 0	..	..
Krishna—Delta .. .. .	12 0 0	7 8 0	..	..
Guntur—				
Delta .. .. .	12 0 0	6 12 0	12 2 0	12 1 0
Upland .. .. .	12 10 0	12 1 0	18 4 0	11 4 0
Vinukonda .. .. .	20 0 0	13 0 0	10 5 6	9 14 9
Ongole .. .. .	10 8 3	10 0 7	10 5 6	9 14 9
Nellore .. .. .	10 8 3	10 0 7	10 5 6	13 0 0
Kurnool proper .. .. .	19 0 0	15 0 0	17 0 0	13 0 0
Bellary				
Black soil taluks—Tungabhadra .. .. .	10 6 0	15 4 0	17 4 0	13 4 0
Black soil—Other sources .. .. .	19 2 0	15 0 0	17 0 0	13 0 0
Red soil taluks—Tungabhadra .. .. .	19 7 6	15 5 2	17 5 4	13 5 0
Red soil—Other sources .. .. .	19 3 6	15 1 2	17 1 4	13 0 11
Anantapur—				
Black soil taluks .. .. .	19 2 0	15 0 0	17 0 0	13 0 0
Red soil taluks .. .. .	15 15 0	12 8 0	14 2 8	10 13 4
Cuddappah .. .. .	19 0 0	15 0 0	17 0 0	13 0 0
Chingleput .. .. .	16 8 0	9 12 0	14 10 0	8 4 0
Chittoor .. .. .	12 3 0	9 5 0	11 5 6	8 8 0
North Arcot—				
All taluks except Tirupattur and Tiruvannamalai .. .. .	12 3 0	9 5 0	11 5 6	8 8 0
Tirupattur .. .. .	10 14 0	4 8 0	10 8 0	4 8 0
Tiruvannamalai .. .. .	11 10 0	5 8 0	10 14 0	5 0 0
South Arcot .. .. .	11 10 0	5 8 0	10 14 0	5 0 0
Salem .. .. .	10 14 0	4 8 0	10 8 0	4 8 0
Coimbatore .. .. .	13 2 10	8 0 10	12 2 10	7 4 10
Tiruchirappalli—				
Upland .. .. .	7 8 0	6 8 0	5 0 0	3 0 0
Delta .. .. .	11 0 0	7 0 0	9 12 0	6 8 0
Karur .. .. .	13 2 10	8 0 10	12 2 10	7 4 10
Tanjore—				
Delta .. .. .	11 0 0	7 0 0	9 12 0	6 8 0
Upland .. .. .	9 12 0	6 8 0	8 8 0	6 0 0
Mathurai .. .. .	13 3 0	9 2 5	12 11 5	8 4 5
Ramanad and Tirunelveli .. .. .	15 4 0	11 4 0	14 4 0	10 4 0
Malabar .. .. .	..	..	12 8 0	8 8 0
South Kanara .. .. .	..	..	13 8 0	9 8 0
<i>Chotam.</i>				
Godavari—Upland .. .. .	3 8 0	3 0 0	2 8 0	2 0 0
Guntur—Ongole .. .. .	2 10 5	2 0 7	2 1 2	1 9 5
Nellore—				
Principal division .. .. .	3 9 3	2 10 10	3 3 7	2 4 0
Subdivision .. .. .	2 10 5	2 0 7	2 1 2	1 9 5
Kurnool—				
Pattikonda .. .. .	4 6 3	2 8 0	2 12 3	1 12 0
Koilkunta .. .. .	3 15 11	2 4 2	3 6 2	2 5 11
Bellary—				
Black soil taluks .. .. .	4 12 0	3 8 0	4 6 0	3 2 0
Red soil taluks .. .. .	4 8 1	3 5 4	4 2 6	2 15 8
Anantapur—Black soil taluks .. .. .	4 12 0	3 8 0	4 6 0	3 2 0
Cuddappah .. .. .	3 15 11	2 4 2	3 6 2	2 5 11
Tiruchirappalli—Upland .. .. .	4 0 10	4 0 7	3 12 0	3 12 0
<i>Cumbu.</i>				
Godavari—Upland .. .. .	3 8 0	2 12 0	2 8 0	2 0 0
Guntur—				
Vinukonda .. .. .	6 4 0	5 0 0	5 12 0	4 8 0
Ongole .. .. .	2 1 5	1 9 3	1 9 11	1 4 10
Nellore—Subdivision .. .. .	2 1 5	1 9 3	1 9 11	1 4 10
North Arcot—Tiruvannamalai .. .. .	3 15 0	2 13 0	3 15 0	2 9 0
Tiruchirappalli—Upland .. .. .	4 2 8	3 9 2	4 1 7	3 8 4
<i>Ragi.</i>				
Visakhapatnam—Palkonda .. .. .	4 10 7	3 15 6	4 6 1	3 7 5
Godavari—Upland .. .. .	3 8 0	3 0 0	..	..
Chingleput .. .. .	8 4 0	6 3 0	7 8 0	5 13 0
Tiruchirappalli—Upland .. .. .	4 0 7	3 3 8	3 7 7	3 7 7
South Kanara .. .. .	..	..	6 0 0	4 8 0
<i>Varagu.</i>				
Nellore—				
Principal division .. .. .	2 2 4	1 11 11	1 12 1	1 5 4
Subdivision .. .. .	4 11 10	3 7 11	3 8 7	2 12 8
<i>Black paddy.</i>				
Godavari—				
Delta .. .. .	6 4 0	4 0 0	..	..
Upland .. .. .	3 8 0	3 0 0	..	..





APPENDICES

Tiruchirappalli (delta) ..	I-3 II-4 III-1 IV-2 VII-1	0 8 9 8 9 8 9 8 9 8	I-2 II-3 IV-1 .. .. ..	10 10 10 10 10 10 .. .. ..	I-1 III-2 .. .. .. ..	11 14 11 14 .. .. .. ..	II-1 .. .. .. .. ..	14 14*	.. .. .. .. .. ..	.. .. .. .. .. ..	1150*
Do. (Karur) ..	..	..	III-2 IV-3 V-1 VII-2 VIII-1	9 4 9 4 9 4 9 4 9 4	III-1 IV-2 VII-1 .. ..	11 8 11 8 11 8 .. ..	IV-1 .. .. .. ..	13 12	.. .. .. .. ..	.. .. .. .. ..	1150
Tanjore (delta) ..	I-3 II-4 III-1 IV-2 VII-1	0 8 9 8 9 8 9 8 9 8	I-2 II-3 IV-1 .. ..	10-10 10 10 10 10 .. ..	I-1 II-2 .. .. ..	11 14 11 14 .. .. ..	II-1 .. .. .. ..	14 4	.. .. .. .. ..	.. .. .. .. ..	1150
Mathurai ..	III-2 IV-3 V-1 VII-2 VIII-1 III-2*	8 12 8 12 8 12 8 12 8 12 7 8	III-1 IV-2 VI-1 .. .. ..	10 10 10 10 10 10 .. .. ..	IV-1 .. .. .. .. ..	11 14 .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	960** 1080(e)
Ramnad and Tirunelveli (Tirunelveli adopted).	IV-4 V-2 VII-3 VIII-2	7 8 7 8 7 8 7 8	.. .. .. ..	.. .. .. ..	III-1 IV-2 IV-3 V-1 .. .. .. .. .. ..	10 2 13 2(a) 10 2 10 2 13 2 10 2 10 2	.. .. .. .. .. .. .. .. .. ..	15 0	.. .. .. .. .. .. .. .. .. ..	.. .. .. .. .. .. .. .. .. ..	960** 1080(e)
Malabar ..	VI-1 VII-2 VIII-1	5 15 5 15 5 15	VII-1 .. ..	7 2 .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	..
S. Kanara (1st group) ..	VI-2 VII-3 VIII-2 XII-2 XIII-1	5 10 5 10 5 10 5 10 5 10	VI-1 VII-2 VII-1 XII-1 ..	6 12 6 12 6 12 6 12 ..	VII-1 .. .. .. ..	7 14 .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	..